First Principles of Tactics and Organisation

(WAR EDITION, 1915)

(With reference to the Field Service Regulations)

For

Officers and N C O's of the New Army
Special Reserve and Territorial Forces

BY

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"Notes for the Guidance of Cl

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PREFACE

addition, as the Regular Officer selected to organize and
Training Corps in
Act of Parliament
of voluntary mili-
uning the above
majority of the
all that pertains
ly keen to learn,
which made my task an easier one After passing some

is essential and what unnecessary to a student of minor Tactics My greatest difficulty was to find a book suitable for the latter There were excellent official text books, and numerous books written by clever tacticians, but the former contained far more knowledge than was necessary for the moment, and six or seven of these books were required by the student, even then his difficulties were not over, for he had to ascertain what parts to read and what to omit. The chief objection to most of the latter was expe
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Tactics and Organisation

We are at war with a nation which has for many years steadily prepared for a policy of 'Might is Right' All that is best in Germany has been concentrated on an endeavour to make her vast war machine as perfect as possible As the aggressor she also possessed the enormous advantage of the initiative and her super expert "spy" service kept her well informed as to the strength and weakness of her intended victims As a consequence Germany's declaration of war found her fully prepared in all details and with a knowledge that she had secret advantages not

superiority over
"trickery" V
bined to bring
by students of
"Trench War,'
must have surprised all but the most far seeing soldiers
a ten
yards,
slopes
ar in
which the artillery and infantry have so largely played a
any
must
prin-
been
sprung with little success, and the cards are more or less on the table, for the past few months the initiative has been passing into the hands of the "Entente," and the German preponderance in heavy and light artillery and machine guns has passed for ever With a decreasing artillery strength, and with a considerable shortage of "1st Line Troops," Germany's plans for the future conduct of the campaign will probably undergo many changes

The first phase, that from the retirement from Mons, probably the most brilliant operation of any war, and one which only the most highly-trained army could have accomplished without disaster, to the advance to the Aisne, is over. The second phase, that of trench warfare, has been found suitable to all sides during the winter campaign, but it is certain that a third and probably last, phase is rapidly approaching, which will require a knowledge of minor Tactics from all taking part. For this reason I have dealt with minor problems, such as a young Officer might be called upon to solve, and have given those solutions which might occur to him at the moment. Some of them may not appear the best methods, but my desire is to encourage Officers to act quickly and to realise that rapid action and determined effort is more likely to succeed in war than delay and careful consideration of ways and means. My experience convinces me that there is far too great a tendency to adopt this second method. Originality of thought, and of methods, providing the main principles of Tactics are not violated, are essential in a good Officer, and are to be encouraged. The more original the plan, if otherwise tactically sound, the less likely will it be expected by the enemy.

Throughout the instruction it must be remembered that [illegible]

Book" when required, if ever [illegible]

J. L. SIZEMAN,
Major

CONTENTS

			PAGE
Definitions and Maxims			xii
Chapter	I	Notes upon the Fighting Troops and their Characteristics	1
	II	Notes on Inter Communication and Orders	25
	III	Notes on Marches	43
	IV	Notes on Quarters	47
	V	Notes on Protection	50
	VI	Notes on Information	66
	VII	Notes upon the Attack and Defence	72
	VIII	Notes on Night Operations	88
	IX	Notes on Convoys	92
	X	Ammunition Supply	94
	XI	Notes on Cover	96
	XII	Notes on Obstacles	108
	XIII	Notes on the Attack and Defence of a River Line	111
	XIV	Notes on Defence of Villages	114
	XV	Defence of Woods	117
	XVI	Notes on Ground	119
	XVII	Notes on Field Engineering	122
"	XVIII	Notes on Map Reading	130
	XIX	Appreciation of a Situation	136
	XX	Notes on Air Service and Air Reconnaissance	133
Index			147

PLATES

			PAGE
Plate	I	A Company in the Advanced Guard	55
	II	A Company on Outpost	65
	III	Patrol Formations	70
	IV	Fire and Cover Trenches	104
	V	Kneeling and Communication Trenches	105
	VI	Defence of Cuttings and Embankments	106
	VII	Traversed and Recessed Trenches	107
	VIII	Bridging Expedients	113
	IX	Defence of Walls	116
	X	Obstacles	127
	XI	Cartridge Alarms	128
	XII	Field Alarm Gun	129
	XIII	Conventional Signs	facing 134
	XIV	Ordnance Survey Symbols	facing 135

Angle of Descent—The angle which a tangent to the trajectory makes with the line of sight at the point where they intersect

Bight—A loop formed on a rope the two parts of which lie alongside of one another

Bivouac—An encampment without tents or huts

Command—The vertical height of the crest of a work above the natural surface of the ground, or above the crest of another work

Cover—Concealment from view or protection from fire or a combination of both

Dead Ground—Ground which cannot be covered by fire

Enfilade Fire—Fire, the line of which sweeps a target from a flank

Fascine—A long bundle of brushwood, tied up tightly used for road making revetting etc

Field of Fire—Any area of ground exposed to the fire of a given body of troops or group of guns

Foreground—That portion of a field of fire lying nearest the origin of the fire

Frontal Fire—Fire the line of which is perpendicular to the front of the target

Gabion—An open cylinder of brushwood, sheet iron, etc, used for revetting

Gradient—[illegible] repre- measured measured

Head Cover—Cover against frontal or oblique fire for the heads of men when firing

Oblique Fire—Fire, the line of which is inclined to the front of the target

Overhead Cover—Cover against projectiles whose steep angle of descent would otherwise enable them to strike the target

Relief—The length of time that men have to work before being relieved, or a party of men who work, or who are on duty, for a given length of time

Reverse Fire—When the rear instead of the front of the target is fired at

Sangar—A dry built stone wall, to give protection against rifle fire

Task—The amount of work to be executed by a man during a relief

Trench—An excavation which is for use either as a means of concealment or protection, or both

TRAVERSE —A bank of earth erected to give cover against enfilade fire and to localise the burst of shells A tongue of earth left projecting at right angles to a line of trench is a traverse

TOPOGRAPHICAL DEFINITIONS.

BASIN —A term used to describe (*a*) a small area of ground surrounded or nearly surrounded by hills, and (*b*) a district drained by a river and its tributaries as the basin of the Thames

GORGE —A rugged and deep ravine
KNOLL —A low detached hill
PLATEAU —An elevated plain
SADDLE —A col
SPUR —A projection from the side of a hill or mountain running out from the main feature
WATERSHED —A ridge of high land separating two drainage basins the summit of land from which water divides or flows in two directions A watershed does not necessarily include the highest points of a chain of mountains or range of hills

TOPOGRAPHICAL TECHNICAL TERMS.

BEARING —True bearing is the angle a line makes with the true north line

CONTOUR —T[illegible] surface (of the ocean for instance) would intersect the surface of the earth were it raised successively by equal amounts

FALL OF A RIVER —Its slope usually measured in inches (or feet) per mile, thus nine inches per mile

HORIZONTAL EQUIVALENT —Sometimes written H E , is the distance in plan between two adjacent contours measured in yards

ORIENTING or SETTING a map or plane-table is the process of placing the map or plane table so that the north line points north

RESECTION —A method by which the sketcher determines his position by observing the bearings of, or drawing lines from at least two previously fixed points

VERTICAL INTERVAL —Sometimes written V I and always given in feet is the difference of level between two adjacent contours

TEN MILITARY MAXIMS.

I —' It is the special province of a good general to overcome by policy (strategy and tactics) no less than by the sword ' —CÆSAR

II —" In war everything is simple, but the simple is the most difficult "—NAPOLEON

III —Give the enemy credit for doing the right thing, and for knowing more about you than he does in reality

IV —Errors of judgment may be overlooked, neglect to take military precautions never

V —Do not over extend a front, victory depends finally on concentration

VI —No great result can be obtained without corresponding risk

VII —Avoid countermanding orders [Order, Counter-order Disorder]

VIII —Feints must be made in strength, or the enemy will not be deceived

IX —Whatever you decide to do, carry it out with dash and determination

X —Defensive success can only be obtained by a vigorous offensive

FIRST PRINCIPLES OF TACTICS & ORGANISATION.

NOTES UPON THE FIGHTING TROOPS AND THEIR CHARACTERISTICS

CHAPTER I

CAVALRY.

Tactical Sub-division of a Cavalry Regiment

A cavalry [illegible]
7 officers an[illegible]
squadrons ([illegible]
(including [illegible]
major, who [illegible]
Each squad[illegible]
manded by [illegible]
into four sections each under the charge of a sergeant, or senior N C O —(I S Regs , pages 14-15) [illegible]

infantry battalion

The usual order of march of cavalry on a road is column of sections (four men abreast)

A cavalry brigade consists of headquarters and three cavalry regiments

The 1st Line Transport of a cavalry regiment consists of [illegible]

squadron) six pack horses (two per squadron) for scouts 74 draught horses, 20 bicycles, nine G S wagon for cooks, four G S wagons for baggage, one G S wagon for raft equipment and 37 drivers

The train of a cavalry squadron consists of —One G S wagon for supplies one G S wagon for baggage, four heavy draught horses, and two drivers (from the Army Service Corps)

Tools carried in G S wagons of 1st Line Transport of a cavalry regiment —Shovels 18, pickaxes 12, felling axes 13, hand axes 7, billhooks 12, reaping hooks 36, folding saws 3 hand saws 4, wire cutters 54, crowbars 3, sand bags 150, mauls 3

Explosives carried by a Cavalry Regiment Guncotton (including primers) 105 lbs

Tactical Distribution of Cavalry

For minor tactical duties, such as patrols, cossack posts, etc , a section or half section is a useful unit to detail As [illegible]

Cavalry on March with a Force of all Arms

As a general rule cavalry are too precious in war to be used for any purpose for which cyclists would be equally useful Therefore, as every battalion of infantry can be taken to have at least nine cyclists, all available cavalry should be used for reconnoitring and other purposes for which infantry cannot be used, and should precede the infantry by some miles on front and flank The exact distance would naturally depend upon the nature of the country, but five to six miles ahead to front and flanks is [illegible]

detailing mounted troops for outpost duty Horses require rest and, on active service have usually quite enough to do during the day, without being used for night work In any case, cavalry attached to an outpost line can only be used during the night for (a) Cossack posts, (b) Standing

patrols A [illegible]
three to six [illegible]
consists of t [illegible]
N C O Bot [illegible]
principal ap[illegible]
could concentrate unseen Being halted they spare the horses The advantage conferred by the horse on cavalry enables it to carry out the following duties —Effect surprise, quickly search ground, rapidly collect and forward information, and so secure its main body from surprise, screen the movements of troops in the rear, pursue the enemy, seize important positions before the infantry can reach them, make raids on the enemy's lines of communication (usually abbreviated to L of C), etc —(F S Regs, page 107 F S Regs, page 111)

Independent and Protective Cavalry

Cavalry allotted to a force of all arms are divided into two main forces—(1) protective (or divisional) mounted troops, (2) independent cavalry.

(I) The role of the former is that of the immediate protection of the force it is covering, the collection and [illegible] to be of use to the com- [illegible] he enemy's cavalry from [illegible] the columns in rear, to [illegible] of the slower moving [illegible] upy them. It will also provide the mounted escorts and messengers required by the commander of the force, and will endeavour to keep touch with, and assist if necessary, the independent cavalry to its front (If the latter duty be possible without interfering with its proper duty, i e, the protection of the troops in its rear) The advanced screen of the protective mounted troops must be at least five to six miles ahead, and on the flanks of the infantry advanced guard of the force it is covering —(F S Regs, pages 89-91, 112-116)

(II) The independent cavalry are detached for special missions, such as the obtaining of information regarding the movements and dispositions of an enemy, or the topographical features and resources of a country. These duties will often entail the independent cavalry operating at a [illegible] independent cavalry to defeat the enemy's cavalry before

can obtain information Other circumstances may render an action undesirable The main principle for the action of the independent cavalry is the success of the special mission assigned to it and nothing must be permitted to interfere with the successful accomplishment of this duty

The aerial service now renders efficient inter-communication possible (under favourable circumstances) between the independent cavalry and the protective mounted troops This will enable the latter to assist the former whenever possible The aerial service must however only be regarded as an auxiliary to the other methods of communication (i e patrols mounted orderlies signalling etc) which must also be used

Being independent of the force in rear (i e , not detailed for its immediate protection) it can operate at any distance, and any direction from the force detailing it

Cavalry in the Attack

When close touch has been established with the enemy, the cavalry are usually posted on the flanks of the attack seeking to envelop those of the enemy, to intercept any attempt on the part of the enemy s cavalry to get round the flanks and to be in a position to take up the pursuit when the time arrives —(F S Regs , page 137)

Cavalry in Defence

The cavalry in the defence is usually used to screen the front and flanks of the position, this is best done by forming a "false front" to deceive and delay the enemy When driven in they are kept in rear of the most exposed flank or, if both flanks are secure, in some position from which they could issue to the counter attack quickly and to the enemy's disadvantage —(F S Regs , page 147)

Cavalry in Rear Guard Actions

Cavalry in rear guard actions are best used well out on both flanks

Cavalry on Outpost

By day —Keep them well out in front and flanks By night —Withdraw behind outpost line Horses require as much rest as possible

Cavalry Horses

On active service a cavalry horse has to carry increased weight, in the shape of ammunition, etc , and yet has less

food, less rest, and less attention than under peace conditions Consequently every care must be taken to give him as much of these three desirable things as circumstances will permit

Owing to extra duties in connection with reconnoitring, message work, etc , the cavalry soldier protecting an infantry march of 20 miles may have to cover 30 to 40 miles in the same time This fact must not be lost sight of

Weapons of Cavalry

The arms of the cavalry are the rifle and sword Sergeants, drivers and trumpeters carry revolvers instead of rifles The lance is carried in addition by lancer regiments Cavalry is therefore able to fight on foot by fire action, or on horse by shock tactics

The Advantages Cavalry possess over the other Arms

(1) Ability to gain and transmit information of the enemy rapidly
(2) It can march rapidly, and be moved from one position to another without fatigue to the men
(3) It can cover long distances quickly and forestall the enemy, by taking possession of important positions
(4) It is fitted for fire, or shock tactics
(5) Even at the end of a long march the men are not unduly fatigued

Disadvantages of Cavalry

(1) Horses rapidly deteriorate under the fatigue, short rations and exposure of active service, and are extremely difficult to replace
(2) Practically useless for night operations
(3) Require good watering arrangements for camps, etc
(I S Regs , pages 14 15)

Notes from the German War

The opportunities for cavalry actions have been few and far between during the present war In an enclosed country, with wire fences, and with armoured motor-cars and mechanical transport, the rôle of cavalry has become most difficult

In addition, the advent of aircraft, which travels faster, and whose information is both more accurate and rapidly transmitted, has greatly decreased the value cavalry It must, however, be remembered that this

to the present war, and the present type of warfare only, and the author is of the opinion that cavalry will always be found essential to an army The importance of training

ENGINEERS.

A field company of Engineers consists of 6 officers, 211 rank and file (including attached), and 76 horses It is divided into four sections as in an infantry company, each *under the command of a subaltern A section is generally the unit detailed for minor operations*

Tactical Duties and Distribution

On a march towards the enemy, with a column of all arms Engineers are usually with the advanced guard, to clear roads repair bridges, destroy obstacles, prepare watering arrangements, etc

During or prior to, an Action

Engineers assist with improvement of communications creation, demolition and removal of obstacles, selection of sites for, and assistance in erection of, fire trenches, direction of working parties, strengthening captured positions, etc —(F S Regs , pages 18-19)

During a Retreat or Rear Guard Action

[illegible] advanced guard, to [illegible] ipede the march of [illegible] The remainder of [illegible] r guard, to create obstacles, to delay the pursuit, and complete demolitions previously prepared by Engineers with the advanced guard

First Line Transport of a Field Company of Engineers consists of —Two pontoon wagons (carrying two pontoons [illegible] two trestles [illegible] ical stores [illegible] ion), four [illegible] ne cart for [illegible] for headquarters)

Train —One G S wagon for supplies

(F S Regs , pages 18-19, 82, 185, 92, 95)

ARTILLERY.

Tactical Sub-division and Organisation of Artillery

The artillery of an army in the field consists mainly of Field Artillery (R F A), the bulk of which in our army is

carried on the carriages

There are also Horse Artillery (R H A) batteries in a field army, whose role is to work in conjunction with the cavalry The horse artillery of our army is armed with a 13-pounder quick firing gun and the gun detachments are mounted on horseback In the cavalry division of our expeditionary force there are four R H A batteries —(F S Regs , pages 15—18)

For manœuvre a battery (horse or field) is divided into —

(1) The firing battery
(2) The first line wagons

The firing battery consists of 6 guns and 6 ammunition wagons The wagons of the firing battery always accompany its guns

The 'first line wagons' consist of 6 more ammunition wagons These constitute the first reserve of ammunition available for replenishment and are kept some little distance in rear of their battery when in action

The battery is commanded by a major, who has a captain to assist him Each pair of guns (1 and 2 3 and 4 5 and 6) is termed a section ' and is commanded by a subaltern Each section consists of two sub-sections each under a sergeant (called No 1)

The usual order of march is column of route (i e , each gun followed by its two wagons)

The establishment of a R H A battery (War Establish

are never used for minor tactical operations they will not enter into the scope of this book

A brigade of Field Artillery consists of Headquarters batteries and an ammunition column

A brigade of Horse Artillery consists of Headquarters," 2 batteries and an ammunition column

of
ho
ari

Ammunition of Horse and Field Artillery

The only shell used with 18 and 13 pounder quick firing

observed They are provided with time and percussion fuses (one fuse combines both functions) which can be so regulated as to burst the cylinder at any given time, or, to burst only on impact The bursting charge is purposely so weak that

and to the very local effect caused by their explosion

Tactical Distribution of Artillery

On the March —With a small force of all arms, artillery

Objects of Artillery Fire

Artillery cannot force the enemy to retreat by its own destructive action It is the advance of the infantry alone

[illegible]

The primary objects of artillery fire should therefore be —

(1) To assist the movement of its own infantry

(2) To prevent the movements of the enemy's infantry

These objects may be furthered by —

(1) Inflicting losses on the enemy and breaking down his moral

(2) Destroying his *matériel* and preventing reinforcement

(3) Reducing the resisting power of fortified localities and rendering them more easy of approach

It is legitimate therefore to use artillery fire for any of these purposes in so far as they contribute towards the end in view

In Defence —The available artillery is usually distributed over the entire length of the position The main considerations governing this distribution are —

(*a*) Guns must be concealed both from aircraft and the front

(*b*) [illegible]

frequently allotted

(*c*) Positions should enable guns to be fired up to the very end of the defence

(*d*) Gun positions should give full effect to fire from them and should be difficult for the enemy to range upon (i e judge distance by gun fire)

(*e*) They should offer no difficulties to a retirement — (I S Regs, page 142)

On Outpost — Artillery are rarely allotted to an outpost line If used at all they should command all approaches by day, and be withdrawn well behind outpost line at dusk

In Rear Guard Actions — As the main consideration is to delay the pursuit by making the enemy deploy prematurely artillery are invaluable and must take more than ordinary risks to achieve this end They will usually do best work from flank positions

Escorts

Artillery in action is defended by the troops near it If however, it is detached for any particular purpose an escort

must accompany it This is best provided by cavalry, or mounted infantry, but if none are available, infantry must be detailed (Half company of mounted infantry or half to one company of infantry is usually sufficient for this duty, unless circumstances demand that the battery be placed in a dangerous position) This escort must not keep too close to the guns, or directly in rear, but should protect them from a flank

Kinds of Artillery Fire

There are five kinds of artillery fire —

(1) *Frontal Fire* — When the line of fire is perpendicular to the front of target

(2) *Oblique Fire* — When it is inclined to the front of target

(3) *Enfilade Fire* — When it is parallel or nearly so, to the front of target

(4) *Reverse Fire* — When the rear instead of the front of the target is aimed at

(5) *Indirect Fire* — When the target cannot be seen, and guns are aimed by means of calculations, from map or by bearings (Learn carefully pages 14 to 18 F S Regulations)

INFANTRY.

Tactical Sub divisions of Infantry

An infantry regiment consists of two or more Regular Battalions, one [illegible] d a varying numbe [illegible] ons Consequently [illegible] of infantry when [illegible] ake very frequently made

A battalion is commanded by a lieutenant-colonel, who [illegible]

and is commanded by a major or senior captain, who has a junior captain to assist him, the company is divided into four platoons each commanded by a subaltern, these in turn are each divided into four sections under N C O 's

Order of March

Except when in action infantry should always march on as broad a front as possible Its normal order of march is column of fours 4 men abreast owing to its suitability for marching on roads —(F S Regs , page 48)

Transport of an Infantry Battalion

This is divided into two portions, viz —the first line transport carrying all the essentials for the immediate wants of a battalion in action and the train containing the remaining necessaries and less important articles—so far as the battle itself is concerned The latter may remain with the battalion when action is not imminent, but is left grouped with that of other units, well in rear when action is at all probable The exact distributions of the 1st Line and train are as follow —

1st Line Transport

if supplied

Eight Pack Animals (two per company) each carrying two boxes of S A A These follow directly in rear of each company, and go with their companies, if detached for any purpose

Two limbered G S wagons carrying entrenching tools etc (each carrying 38 picks, 55 shovels, 1 set farrier's tools 3 signalling panniers 8 felling axes)

One Maltese Cart, carrying medical stores for the Medical Officer

One Officers' Mess Cart, carrying officers' stores

1 Limbered G S Wagon for every pair of machine guns of Battalion (If four guns are issued two wagons will be required)

Two Water Carts

Four Travelling Kitchens (one per company)

Nine Bicycles for inter-communication pu , headquarters and two per company) —(F S 30 48 57)

The Train of an Infantry Battalion

(Formerly called 2nd Line Transport.)

This consists of four G S wagons (four horses) for baggage, stores and supplies

Total of 1st Line Transport and Train—25 vehicles, 26 drivers 26 draught horses 8 heavy draught and 9 pack cobs

Infantry possesses the following advantages over the other arms —

(1) It can advance and fight over any kind of ground
(2) [illegible]
(3) [illegible] dly
(4) [illegible]
(5) [illegible]
(6) [illegible] te, and
(7) It finds cover and concealment more readily

The disadvantages are —

(1) The infantryman arrives at the end of a long march far more fatigued than the artillery or cavalryman
(2) Infantry cannot march more than a certain distance in a day without the fatigue decreasing his offensive powers—(as a maximum, 30 miles)
(3) Compared with the other arms, it is slow

Modern arms have conferred great advantages upon the infantry It is now generally recognised as the principal arm of the service, so far as the decisive results of battle are concerned, as no battle can be won without hand to hand encounter It possesses the additional advantage of being able to act independently of the other arms

Tactical Distribution of Infantry

Attack and Defence—In both attack and defence, infantry are divided into four main bodies

(1) *Firing Line*—Composed of those men to whom definite objectives, or targets can be given
(2) [illegible]—The [illegible], the
(3) [illegible] and

(4) *General Reserve* — Practically a fourth of the entire force kept in hand under the personal direction of the officer commanding to take advantage of the enemy's mistakes or to prevent the enemy taking advantage of mistakes made by their opponents — (F S Regs pages 135-140)

[illegible] 200 to 300 [illegible] the enemy's [illegible] by circum[illegible] position from which it can best fulfil its duties

In the Defence, the supports are generally only a short distance in rear of firing line The local reserves are behind supports The duty of the supports is to reinforce the firing line, the duty of local reserves is to make local counter attacks when the enemy assaults the position with bayonets The general reserve is kept in some position from which it can rapidly deliver a counter attack or in rear of a weak flank Wherever it is, its duty is that of delivering a counter attack as a purely passive defence is useless —(F S Regs, pages 141 146)

It is naturally impossible to give fixed distances, fixed positions, or fixed dispositions, for any tactical operation All will so entirely depend on—(1) The end in view (2) The nature and topography of the country (3) The respective strengths (4) The enemy's dispositions As a general guide, the usual distances, etc, will be given, but it must be remembered such are not to be rigidly adhered to, should the circumstances not lend themselves to the same

(Read carefully pages 131 to 150 F S Regulations)

Infantry in Advanced Guards

In an enemy's country the march of all bodies of troops must be protected by detachments thrown out in front rear, and frequently on the flanks of their march Such are known as advanced, rear and flank guards

From front to rear infantry in an advanced guard is divided into vanguard and main guard, preceding one another, and the main body The distance between varies according to the size of the force, nature of the country, etc, but in all cases these distances increase from front to rear For example the point might be 200 yards from the vanguard, [illegible]

force furnishing the advanced guard, the [illegible] be

sufficiently strong and be in sufficient depth (*i e*, distance from front to rear) to fulfil the following requirements —

(*a*) To drive off small parties of the enemy

(*b*) To prevent the march of the main body from being delayed

(*c*) If it encounters a large force of the enemy to be able to keep it in check while the main body prepares for action

(*d*) When the enemy is met to assist the cavalry to obtain information as to his strength, etc

(Read carefully pages 88 to 91 F S Regulations)

Infantry in Rear Guards

Rear guards may be either —

(*A*) *Rear Guard to a force advancing* —In this case it is divided fro[illegible]
The duty o[illegible]
column (
which may
ately small
guard —(F S Regs , pages 91—93, 184)

(*B*) [illegible]
it is t
tactic
purely
most
to perform The strength of such a rear guard may vary

infantry)

It therefore constitutes one of the most difficult operations of war

(2) Another difference is that a rear guard commander usually has no intention of making a decisive counter attack, and may therefore place practically the whole of his available strength in the firing line from the commencement

His general reserve may be quite small

Action of Rear Guard

If the enemy's pursuit has not reached the rear guard, the latter will follow its main body in the following order —

(1) Main guard to hold back the enemy at all costs To [illegible]

When obliged to retire, a moment for which no definite ruling can be given (but which, in order to fulfil the duty, usually means when the enemy has deployed, and threatens [illegible] the rear guard falls back by the [illegible]

Infantry in Flank Guards

A flank guard is divided into main guard and flanking party If of sufficient strength it may also require small advanced and rear guards With a small flank guard see will suffice for this purpose

The flank guard's duty is similar to that of an advanced guard, except that it has to provide for the protection of its main body from flank attacks Consequently the flanking party marches on the enemy s flank of its main guard, the exact distance to the flank depending on exactly the same considerations as that of the advanced guards —(F S Regs , pages 94-180)

A flank guard may either be required to advance parallel to the main body, or to occupy, and remain in certain positions until the main body has passed them The main principle is that all ground in front and on the flanks, which the enemy could hold, should be searched by scouts of the advanced or flank guard prior to the arrival of the main body within effective range of such positions

In all cases (i e , in advanced rear, and flank guards attack and defence), scouts should precede all advances

(Read carefully page 91 F S Regulations)

Infantry on Outpost

From front to rear infantry on outpost is divided into roups (finding sentries), piquets, supports and reserves 'he sentries can be single or double If double, the men tand within whispering distance of each other

If the country is close, or special precautions are neces

Groups —A group sentry post consists of 5 to 6 men nder a N C O It is furnished from a piquet in rear, and elieved every 8 or 12 hours Those men of the group not n sentry duty lie down and sleep, but are not allowed to emove their accoutrements or loosen belts, etc , and must e ready for instant action A "group" may be any istance up to 200 yards from its piquet, in order to give imely warning of the enemy's approach, and will retire pon the piquet line should the enemy attack, after making sure it is prepared to receive it, unless the circumstances demand that the "groups" must hold their ground at all costs —(F S Regs , pages 106-7)

Piquets —The line occupied by the piquets generally is the line to be occupied by the main body in the event of attack Consequently all piquets will entrench immediately upon taking up their positions and make their positions as strong as possible No definite distance from the main body can be [illegible] 2,000 yards [illegible]

[illegible] be [illegible] ti

reinforced by the supports and reserves in rear

A platoon forms a convenient piquet on service Taking its strength as being 50 N C O s and men it can find the following duties —

12 men 1 sentry o

Reconnoitring pat

Total 6 N C O s

always be with the piquet) The remaining men remain with the piquet and can be utilised for other duties patrols messengers cook entrenching etc To calculate roughly how many duties any small body of men can provide, remember there should be three times the number of men on duty at any one particular time —(F S Regs pages 105-106)

If men are scarce or it is considered necessary to have more men with the piquet the sentry groups could be re [illegible] N C O [illegible]

of [illegible]

th [illegible]

pc [illegible]

readiness for instant action Its strength is approximately that of the whole of the piquet and supporting lines

Detached Posts —Detached posts are a source of we and should be avoided if possible, or only used to advanced positions that cannot be included in the line, and yet would prove advantageous to an enemy Regs , pages 107 9)

Covering Party—This is a most important body The initial advance of the outpost troops to the piquet line is covered by a party, usually found from the proposed supports, called the 'covering party' This party usually works in groups and proceeds well out to front of the ultimate piquet line (i e, to a position from which it can cover and protect the troops in rear) It is not withdrawn until all arrangements have been carefully made for the secure defence of the piquet line when it will rejoin the supports in rear —(F S Regs, page 104) A platoon forms an effective covering party to a company

Problems dealing with the service of protection must frequently fall to the lot of a junior officer on service, and in examinations Consequently a thorough knowledge of their many details must be acquired, and perhaps more attention be paid to the principles of advanced, flank, rear guards and outposts than the remaining subjects

(Read carefully pages 98 to 111 F S Regulations)

Machine Guns

The presence of machine guns with each battalion must never be forgotten It is only in examinations that they are likely to be lost sight of on active service they are found too useful to forget

The chief uses are —

In Attack—(a) To cover the advance of the battalion

(b) To take advantage of indiscretions of the enemy (exposure of his artillery, infantry or cavalry)

(c) To hold positions that have been captured

In Defence —(*a*) To command any defiles through which an enemy could come In a military sense, a defile is anything which contracts the front of a body of troops, a bridge, exit from wood ford, gateway, etc

(*b*) To defend weak points of the position

[illegible]

minute —([illegible] page [illegible])

(NOTE —The normal rate of fire with Mark VII ammunition is 500 rounds per minute)

Briefly the advantages of machine guns are —

(1) Well concealed they are inconspicuous and deliver a volume of fire out of all proportion to the extent of front they occupy For instance a line of 40 men [illegible]

(2) [illegible]

(3) [illegible] and can be worked by two, or even one, man

Their disadvantages are —

(1) [illegible] hey are unless and are

(2) [illegible]

(3) Used indiscriminately, they expend ammunition out of all proportion to the good they do

[illegible]

Recent Notes on Machine Guns

The importance of the machine gun has been much emphasised [illegible] super- abunc [illegible] taken great [illegible] every way a [illegible]

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Briefly the advantages of machine guns are —

(1) Well concealed they are inconspicuous and deliver a volume of fire out of all proportion to the exten of front they occupy For instance a line of 40 men would be unable to fire as many accurate rounds in the same time as one machine gun

(2) They enable concentrated fire to be delivered in any direction for long or short periods

(3) They are extremely portable afford a small target and can be worked by two or even one man

Their disadvantages are —

(1) If seen by the enemy within close range, they are comparatively easily put out of action, unless alternative positions have been selected and are occupied directly the others are discovered

(2) *They are extremely liable to jam*

(3) Used indiscriminately, they expend ammunition out of all proportion to the good they do

stances may demand that they must be advanced to very close range Such will only arise when the consequent risk (for a machine gun crew form a very distinctive target, and are difficult to conceal) is justified by the prospective gain

Recent Notes on Machine Guns

The importance of the machine gun has been much emphasised in the present war The Germans were super abundantly supplied with them and had evidently taken great pains to make their "gun teams" efficient in every way and made a careful study of the subject

It has been recognised that two machine guns per battalion are insufficient against an enemy so liberally provided with this weapon, and a considerable increase per battalion will probably be made This will require a proportionate increase in
draught ho
and rank ar
that our me
and that o
than mecha

The Germans have evidently paid great attention to the tactical handling of machine guns and are exceedingly expert in their use, and most skilful in their concealment If possible they occupy positions which enfilade approaches to their trenches, and are yet screened from our frontal fire

Machine guns in the firing trenches should be placed in re-entrants of the line, if possible so sited as to be able to enfilade the main trenches in case these are captured, they must always be carefully "wired in," screened from view and have alternative positions to move to

It will be obvious that a badly-concealed machine gun quickly b
such acci
ordinary
be used
as to ju
targets s
the way

ns at night
re is danger
erses should
concentrated

A division is commanded by a Lieutenant- or Major-General, with a large Headquarter Staff (Abbreviated to "Headquarters")

It consists of —

"Headquarters" and 3 Infantry Brigades (12 battalions)

Divisional Mounted Troops —	1 Cavalry Squadron
Divisional Artillery "Headquarters" and —	3 F A (Field Artillery) Brigades (9 batteries) 1 F A Howitzer Brigade (2 batteries) 1 Heavy battery and ammunition column 1 Divisional ammunition column
Divisional Engineer, "Headquarters" and —	2 Field Companies R E (Royal Engineers) 1 Signal company
Other Details	1 Divisional train 3 Field ambulances

Total, 18,073 all ranks, 5,592 horses, 76 guns, 24 machine guns, 648 carts and wagons, 9 motor cars, 0 motor cycles, 275 bicycles

Note —This establishment will be increased owing to recent changes

FIELD AMBULANCE.

The medical unit is now the field ambulance of the Royal Army Medical Corps A certain proportion, or number, of these are attached to all fighting units —(F S Regs, page 52)

A field ambulance consists of nine medical officers, one quartermaster and 224 other ranks (this includes attached) It is divided into three sections (A B, and C), each consisting of one bearer sub-division and one tent sub-division, which can accommodate 50 sick, and is capable of acting independently, or even being mobilised separately

The transport consists of ambulance wagons for the carriage of sick and wounded, and transport wagons carts for the carriage of medical and surgical stores,

ment and water Being an administrative unit, this transport marches with it as a whole

The war establishments of the several units and details of the Army Medical Services showing the composition as [illegible]

Union Jack flying side by side, and during the night by two white lamps placed horizontally

General Duties in the Field

The general duties of Field Ambulances and Cavalry Field Ambulances are very clearly laid down in Field Service Regulations Part II, Chapter XI

Disposition of Ambulances

As a general rule the disposition of ambulances in action is —

(1) The whole bearer division or one or two sub divisions in advance
(2) The ambulance wagons working between the bearer division and the dressing station or advanced dressing station
(3) The last named post, formed by one or more tent sub divisions with the medical store carts and water carts of the section or sections
(4) The remainder of the unit, *i e*, the sections, sub divisions, or transport held in reserve

Order of March

[illegible]

In Attack

The A D M S will nominate the number of Field Ambulances or sections he intends to employ according to

collecting station (for slightly wounded men)

In all large units, *i e*, a regiment of cavalry, H A Brigade, battalion of infantry, etc, a medical officer is attached with a certain proportion of regimental and R A M C non-commissioned officers and men, and medical equipment, to assist him in carrying out his duties, *i e*, stretcher bearers, water and sanitary duties and in rendering first aid

found

The field ambulances will make every endeavour to get into

eventually be taken back to a clearing hospital, which is normally located at an advanced base, or if likely to be fit in a day or two may be detained with the ambulance and then returned to duty

In Defence

As in the case of attack the A D M S will issue orders as *to the preliminary arrangements and the disposition of the* medical units of his division

In Retirement

In anticipation of a retirement, all casualties fit to travel

should be sent back, slightly wounded first, to avoid being made prisoners of war The bearer division and ambulance wagons remaining in touch with the regimental medical establishments If it should be impossible to remove all the wounded, medical personnel, with stores and equipment, may be left in charge under the protection of the Geneva Convention but as a normal rule, these should not be allowed to fall into the hands of the enemy without an order to that effect from the commander of the division

CAVALRY FIELD AMBULANCES.

A cavalry field ambulance is somewhat similar to the field ambulance in its organisation and duties It is more mobile, and is equipped with special light ambulance wagons in addition to heavy

(this includes attached) Its transport consists of 10 ambulance wagons (4 heavy 6 horsed and 6 light 2 horsed) 2 G S (general service) wagons, 2 forage carts 2 water carts and 2 bicycles equally divided between each section, one cook's wagon for the whole unit, one G S wagon for repairs, etc , 36 drivers (A S C), and 66 horses

On the march it occupies a road space of 275 yards, when the personnel is carried in the wagons and normally marches in rear of the brigade ammunition columns

Ambulances are allotted as follows —

To a division—3 field ambulances
To a cavalry division—4 cavalry field ambulances
To a mounted brigade—1 cavalry field ambulance
To army troops—as required

The Mark V * ambulance wagons will accommodate four cases lying down or 12 sitting up, or two lying and four sitting (Mark VI , six sitting) The light ambulances will carry two cases lying or eight sitting

(*Vide* F S Regulations, Parts I and II , and R A M C Training, 1911)

CHAPTER II

NOTES ON INTER-COMMUNICATION AND ORDERS.

Rules as to Wording Orders, Messages, etc

1 Wording must be as precise as possible consistent with clearness, and writing easily legible Anything of an indefinite or conditional nature, such as "dawn," "if possible," "should," etc, must be avoided

2 The hour must be followed by a m or p m, and the hour 12 by noon or midnight in words A night is described night 14/15 June or night 30 June/1 July

3 Names of persons and places must be in block capitals and spelt exactly as on map used, so BELFAST

4 Units are described by their Army List abbreviations In naming a unit from which a portion is excluded the unit is named "less 1 troop, etc, added, *e g*, 1st R I R less 2 companies"

5 The map referred to must be stated Position of places will be denoted by the points of the compass, *e g*,

underlined A road is indicated by the name of the places on it, enough places being named to ensure that the road intended is followed The terms "right" and "left" are used in describing river banks, it being assumed that the writer is looking down stream

6 Compass bearings are always true bearings, and this should be stated

7 If the order report or message refers to troops reaching a place at a certain time, it is assumed the head of the main body is meant

8 Except in case of rivers, indefinite terms, "behind," "before," "this side of," etc, must never be used —(F S Regs, pages 21-33, 132)

Messages

Messages are frequently mixed up with orders The two forms are entirely distinct and both should be carefully committed to memory A message should always read as follows, commencing with —

No of message

Name, Rank Unit, or appointment and address of person to whom sent (The addressee)

Place

Date

Then follows the information

and the message concludes with

Time message leaves and how sent *Name Rank Unit or appointment of sender*

(F S Regs , pages 34 35)

If any of the above points are omitted, the message may become valueless For instance it stands to reason that the *rank name* and *address* of the addressee should be clear The message may have to be sent by an illiterate, *excited soldier or the messenger may* be shot, *and his* message have to be taken on by another *The number* of the message is also most important Supposing an un

the first messenger arrives Were the messages numbered it would be easy for the addressee to know which one to believe If they are not, he is probably left uncertain as to whether one company or one battalion is occupying the wood Therefore, the number is most important Equally so is the *position of the sender* Unless this is known, how can such information as "the enemy is holding a small ridge 400x S E of my position" be of use to the recipient? Yet such are very often received Be extremely careful to describe this position with great accuracy The *date* must always be given under this Then follows the information This requires to be as concise clear, and incapable of being misunderstood as possible This should be written as if

[illegible] ece
tak
th
etc
Th
latter is most important, and should be the last thin
written —(F S Regs , pages 34, 35, 42)

Superior Officer —An officer in the Army one day senic to another is *ipso facto* his senior officer Therefore junior officer cannot give orders to his seniors Supposin that a junior officer is on some detached duty, and h: acquired some information of value, he should write carefully and concisely for his senior officer's informatio and could state what appears to him an apparent course action Junior officers must always bear in mind that the knowledge can only be of one small part of the scheme whereas the senior officer's may be that of all the mar parts Consequently, the latter will know how best to u: the information Avoid carelessness when writing a me sage The following is a fair sample of the work of a car less sender —

To
Officer Commanding,
Artillery

"Enemy in front, low-lying cloud of dust on my le which took 4 mts to pass a tree Have some scouts ahe: waiting orders Hurry up"

S Boyd, Lt

Can such a message prove of the slightest use to tl recipient? In the first place, where was the sender wh he wrote it? Even if this is known, what direction w he facing? In other words, were his "front" and "left those of the main body? Then again, at what time was th written, and what duty was Lt Boyd performing? Apa from these points, there is nothing to indicate whether tl enemy is in strength, or the nature of his force , i infantry, cavalry or artillery All these points must obvious to my readers, and I hope they will commit the to memory Clouds of dust show movements of troops, baggage etc Cavalry raises a high, light cloud Infant and vehicles a lower, denser cloud Artillery or wagons broken, high thick cloud Motor transport a heav slow-rising cloud In their normal march formations t following approximate number of men, or guns and vehicl pass a given point in one minute, at a walk

Infantry, 200, cavalry, 120, guns or wagons, 5 It would therefore be simple for Lieut Boyd to have calculated the approximate number of troops on the march and to have sent an exceedingly useful message Knowing therefore that low-lying dust indicates the presence of infantry, that 200 infantrymen pass a point in one minute, that compass bearings are most satisfactory to define a position, and the other points already mentioned, his message would have read better thus —

To Major Jones, *No 7*
Comdg Red Force,
Head of Main Body

1" Ord Map,
Sheet 27

Small Wood 400x W of
FISCHER S FARM,
29-8-11

Enemy s cavalry holding wood 900x to W Estimated strength, 2 squadrons Battalion of enemy's infantry 2000x S marching in easterly direction We have occupied defensive position

2 30 p m
By cyclist orderly

S Boyd, Lieut
O C Advanced Guard

As it is most unusual for an advanced guard commander to send his message to the O C Artillery, I have sent the corrected one to the O C Red Force in the usual manner

Here is another example of a bad style of message —

[illegible]

of their seniors Some adopt this style in order to show that they know the steps considered essential to gain information, others, perhaps, because they are rather pleased with what they have done Both these are wrong, for a [illegible] ficers credit for knowing [illegible] he contrary, and, there- [illegible] e who is able to send in [illegible] with nothing important included, than of the sender of a long, rambling message conveying the same information in a more round about form Learn to pick out all the salient points of information and submit them in as

clear a manner as possible For example the whole of the above message could have been compressed into the following —

"RED HILL FARM is occupied by 2 Coys enemy's mounted infantry," or, "Wood 800x S E of STACK is not held by enemy," is all that is required by the recipient of your message With, of course, heading, signature, rank, etc, of sender

Remember that in certain cases negative information is of extreme value to a commander For him to know the enemy is not at certain places is often most useful An officer must discriminate as to when, and where, such information is relevant or not Only reliable information should be sent in such a definite manner Lieut Boyd's and Lce-Cpl Googley's information can be treated as accurate, but not that obtained from other than military sources unless it can be checked

Remember these "dont's" —

(*a*) Don't send a message if you can describe the situation by word of mouth

(*b*) Don't send a message, if you have nothing worth sending At the same time, bear in mind that information as to where the enemy is *not* (*i e*, negative information) is often most valuable

(*c*) Don't imagine an enemy will wait for you to write a voluminous message, or that the recipient will have time to read it, or that your duties in action will ever allow you to compose one Above all write clearly and legibly, because the recipient may have to read it by the faintest light

(*d*) Don't be vague or rambling, write as if you were sending a cablegram, and had to pay 7s 6d for every word

(*e*) Don't be afraid your commander will fail to give you credit for your methods of acquiring information He judges you by the quality and ultimate correctness of what you send back

(*f*) Don't be too detailed in your orders Give your subordinates credit for knowing their work, and refrain from telling officers of other branches how to place their guns, distribute their cavalry, etc Describe to these commanders what you wish achieved and leave their co-operation to their expert knowledge

(*g*) Don't, in peace or war, hesitate, procrastinate or vacillate Do something quickly to meet urgent situations, and carry it out vigorously Even if wrong, it is more apt to be successful than a right solution arrived at too late

(*h*) Don't write orders, messages, etc, under impossible conditions Use your imagination, and consider whether the situation would permit such If not, issue verbal orders or messages If clear, concise and practical, they mean saving time in war, and, incidentally, more marks in an examination

Lastly, regard yourself as one of the numerous cogs in a big machine all working to a common end, and no particular one claiming the sole merit for its portion, or seeking to outrace the others With commanders chosen for their intelligence, judgment and perceptive powers be sure good work will gain its own reward without advertisement

(Read pages 21 to 25, F S Regulations)

Rules with regard to Orders

Before any scheme can be attempted it is essential that a thorough grasp of the rules relating to "Orders" shall have been obtained The power of writing clear orders, containing nothing unnecessary and omitting nothing of importance is a most valuable asset to a tactician Orders are written in a sequence which presents their most salient features to the reader in their respective order of importance

ORDERS.

The *heading* of "Orders" is always the same It is as follows —

OPERATION ORDER, No — *Copy No* —
by,
(Rank and Name of issuer and force to which orders refer)

Map referred to *Place*
(Say, Ord Survey 1" maps, sheet No —) *Date*

Then follows the "Order" with the paragraphs in the following sequence —(F S Regs , pages 21-33, 132)

1 *General Situation*, containing information about the enemy and about bodies of your own troops, stating the degree of credibility to be attached to the information if necessary

2 *Your intentions*, or as much of these as you consider it necessary to state

3 *Instructions for various units* under your command, showing troops in order of march up margin (i e, protective, fighting, signalling, medical, supply, etc)

4 *Instructions regarding other matters* you wish to arrange for

5 *Your position* during the operations and to where messages are to be sent

The Order is then signed, showing rank and appointment of issuer, and the time written, and in the left bottom corner is shewn a list of those to whom copies have been sent, their numbers, and by what means

Providing you learn the correct form, there should be no difficulty in writing any form of operation orders, once you have decided what to do

Briefly it comes to this —

1 What is it necessary to mention about the enemy?

2 What is it necessary to mention about our other troops?

3 What is to be done and by what units, followed by any general directions not included in above?

Chain of Communication

There is usually a good deal of uncertainty regarding the correct manner in which to promulgate orders, intentions, etc , when in or about to come into action Battalions in peace have daily orders issued by the colonel and passed down from the adjutant to company commanders, and from the sergeant major to orderly sergeants of companies who place them on company order boards for the information of the company, special orders being also read to the company Consequently "Orders" issued by the colonel at 12 noon may reasonably be expected to be known by every officer and man in his battalion within an hour Excellent as this system is, it cannot be expected to be used when in action something shorter and quicker must be used Therefore Company and Battalion Orders issued during and immediately preparatory to an operation of war are usually issued verbally Of course orders for "Attack," "Defence," "Advance Guard," "Outpost," etc , are always written when a commander has leisure, opportunity and information to make deliberate tactical arrangements, but whatever nature of operations is carried out the orders are, in every case, styled "Operation Orders" Such Orders are circulated to the officers of the force, who are responsible for acquainting their N C O 's and men with the portions considered necessary for them

to know, and which are likely to prove of use and interest to them The last is a thing to bear in mind, for it is unnecessary and frequently wrong, to give the whole of your information to the subordinates under your command

The substance of Operation Orders should be as follows —

1 They should contain everything that a subordinate commander cannot arrange for himself, and nothing more

2 When distributing a body of troops for a particular duty, leave its dispositions to its commander

3 When detailing a force for an independent duty (advanced flank rear guards outposts etc) always name a commander for its command

4 Insert nothing of a conditional nature such as if possible if practicable, should may and only in very exceptional circumstances give reasons for your orders *Qui s excuse, s accuse*

5 Regard a quarter of the breadth of your paper as representing a road or position and place your troops upon it from its top to bottom as from front to rear or from right to left

Although tactical examinations seldom require an officer to write anything complicated in the way of an Operation Order it will be as well to glance at the form in which they should be written

The following are written to meet three imaginative situations viz —Advanced guard attack and outpost Those for rear guards flank guards defence convoys etc follow the same general lines

The following is an example of an Advanced Guard Order —

Operation Order No 1 *Copy No 1*

by

Colonel C Wegg Prosser, V C

Comdg Advanced Guard

Blue Force Red Lion

Reference to 1 Ord map Lisburn

Sheet 8 14-8-12

Vanguard

Cmdg Maj Borlase

2 Troop, 16th Lers

4 Coys R. Sx Regt.

1 Information has been received from O C Cavalry that the enemy is concentrating about Drogheda

2 The column will march to-morrow via HILLSBOROUGH DROMORE to BANBRIDGE

2 (*a*) The Cavalry will seize the two bridges over the R Bann W of HILLTOWN by 10 a m

3 The starting point will be the cross road 1 mile S of LISBURN

Main Guard
In order of March.
1st R. Sussex Regt. (less 2 Coys.)
15th Bty R F A
1st R Scots
Bearer Sub-Division
Field Ambulance

4 The main guard as per margin will pass the starting point at 7 a m and march two miles ahead of the main body

5 The Train will march in rear of the column

6 Reports will be sent to the head of main guard of advanced guard

H S Staff Officer
Adv Gd
Blue Force

Issued 8 p m		
Copies	by Cyclist Orderly	
2	to	O C 16th Lancers
2	, to	4th Coy M I
3		15th Batty R F A
4		O C Vanguard
5		1st R Scots
6		No 2 Secn F Amb

The following is an example of an Attack Order —

Copy No 1

Operation Order No 3
by
Brigadier General D Howell
C B C M G D S O
Comdg Blue Detached Column

Ref ½ Grd Map
Sheet 30

X roads 500x W of
CASTLE HORNECK
13-6-13

1 (*a*) The enemy hold an entrenched position from TREWGWAINTON to MADRON

(*b*) The Blue Main Force has reached MARAZION

2 The G O C intends to attack with a view to cutting the enemy's line of retreat directing a frontal attack against TREWGWAINTON HILL and a flank attack from TREWIDDEN against the enemy's right

Artillery
Lt.-Col. S. R A
32 Bde. R F A
1 Coy 2nd R. Sussex Regt.

3 The artillery will come into action from the high ground W of LEZINGY WOOD

Flank Attack
Lt Col H R Sussex Regt.
1 Troop 16th (The Queen's) Lancers
1st Cheshire Regt.
2nd R Sussex Regt (less 1 Coy
2 Sections 12th Field Coy R.E

4 The flank attack will move immediately via ALVERTON to TREWIDDEN At 11 a m it will commence its attack against the frontage RESERVOIR—TRENGWAINTON HILL the left of attack resting on the ST JUST—MADRON road

Frontal Attack
Lt Col Z 1st Cameron Highrs
1st Cameron Highrs

5 The frontal attack will move immediately to ROSE HILL At 11 a m it will commence its attack against the enemy's front MADRON CHURCH — TRENGWAINTON FARM

Cavalry
Major P 16th (The Queen's) Lancers.
1 Squadron 16th (The Queen's) Lancers (less 1 Troop)

6 The cavalry will hold the high ground E of NANCFALVERNE

Royal Engineers
Major H 12th Field Coy R.E (less 2 sections)

7 Half company R E will accompany the flank attack The remainder will be with the general reserves

General Reserve
Lt.-Col. T 2nd K O S B.
2nd K O S B.

8 The general reserve will move to X roads E of CASTLE HORNECK

Brigade Ammunition Column
Capt W R Sussex Regt.

9 The brigade ammunition reserve will move to E corner of ROSE HILL WOOD

Field Ambulance
Major P R A M C
1 th Field Ambulance

10 The field ambulance will form a dressing station at ROSE HILL

Train
Capt U 1st Ches Regt.

11 The train will park at TFRIFE

12 Reports will be sent to the G O C at CASTLE HORNECK

J S ARMSTRONG, Major
S O *Blue Detachment* Column

Issued at 9 a m by Cyclist Orderlies to —
Copy No 1 retained
" " 2 O C B' Sqdn 16th (Queen's) Lancers
" " 3 " 32nd Brigade R F A
" " 4 " 12th Field Company, R E
" " 5 " 1st Cheshire Regt
" " 6 " 2nd R Sussex Regt
" " 7 " 1st Cameron Highlanders
" " 8 " 2nd K O S B
" 9 " 10th Field Ambulance
" 10 No 3 Coy, Divisional Train

The following is an example of an Outpost Order —

Operation Order No 2 *Copy No 1*

by

Colonel P Sudley Comdg Outposts
15th Brigade

Reference to 6" Ordnance Map RICHHILL
Sheet No 36 15-5-12

1 The outpost mounted troops report the enemy in the vicinity of MARKETHILL and CLARE The Brigade is bivouacking for the night at CAVAN

2 The outposts will hold the general line DRUMNAKELLY — BIRR — BALLYNAHINCH Companies will be responsible for the following frontages —

A Coy Capt. T — A Coy from the RICH HILL—PORTADOWN road inclusive to MOORE'S FARM exclusive

B Coy Capt S — B Coy from MOORE'S FARM inclusive to the RICH HILL—CLARE road exclusive

C Coy Major H — C Coy from the RICH HILL—CLARE road to O'CALLAGHAN'S FARM both inclusive

D Coy Capt D — D Coy from O'CALLAGHAN'S FARM exclusive to the RICH HILL—ARMAGH road inclusive

2 (a) The outposts troops will take up their respective positions on receipt of orders

1 Troop 16th Lcrs. O C. Capt W — 3 The outpost mounted troops will be withdrawn at 6 p m

4 In case of attack outposts will hold their ground until reinforced by main body

5 No smoking lighting fires or cooking will be allowed

6 Outposts will be relieved at 6 30 a m

7 Reports will be sent to HODGINS FARM

Major Z
O C Outposts
15th Brigade

Issued 1-30 p m

Copy No 2 to O C 1st Royal Sussex Regt Copy No 3 to O C Cavalry by cyclist orderly

(Note —Great care must be exercised describing positions for which outpost companies are responsible)

The foregoing orders are merely intended as examples of the form in which may be written

REPORTS.

Officers are usually required to report upon —

1 Positions regarding their suitability for attack and defence
2 Ground for outposts, flank marches
3 Roads, rivers, camps, villages, railways, etc

When detailed to render a report on any of the above, an officer should concentrate on the subject of his mission This should enable him to submit a clear, intelligent report with nothing relevant omitted and containing nothing unnecessary or irrelevant —(F S Regs , pages 36-37)

Details for Reports

The following are some of the points to be noticed in furnishing reports

It is not intended that the reconnoitrer should be limited by these, he should add to them any further points of value Do not make a report longer than is absolutely necessary Insert only such information as is actually required Put yourself in the position of the recipient of the report

Positions for Enemy's Artillery —Positions from which enemy could shell road, from which enemy could attack troops on road, and positions which would prove useful to your own force if so held up

Line of Approach —Country favouring the enemy's approach, country favouring your own

Generally speaking, *anything* which would prevent a force marching at its normal rate, in its ordinary formations, or in security

Attack —(1) Extent of enemy's front, where his flanks rest (2) Position of his guns, reserves, entrenchments, obstacles (3) Ground favourable for your attack and his counter attack, the weak parts of his positions, etc

Bivouac —State how sheltered or concealed, nature of ground, surrounding ground, water, fuel, defensibility, exits, etc

Bridge —Material length, width, height above water, parapet (and its height, material etc), whether capable of bearing heavy traffic, such as motor transport, etc , nearest approaches
ter supply,
outhouses,

Canal —*See* River (and in addition number and position of locks)

Camp Ground —Extent of ground, whether flat or sloping, water, nature of soil, fuel, defensibility, neighbouring supplies, proximity to roads, etc

Country —Whether flat, undulating, hilly, open or enclosed, cultivated or not thickly or thinly inhabited, soil, surface and nature of roads, railways, telegraphs, etc , landmarks (such as churches and windmills), whether suitable for movements of troops off the roads, villages and farms, defiles, rivers, bridges, etc

Defile —Nature, whether commanded by neighbouring ground, length, width, ground on near side and beyond defile, ground for flanking parties etc

Enemy —Numbers, how far off, which direction, what arm, what doing, at what time seen

Ferries —Numbers of boats, how worked, distance across, approaches facilities for loading material for rafts, etc

Fords —Depth, bottom, distance across whether straight or zig zag, nature of banks, surrounding ground, velocity of current, leading marks

Forest —Extent, height, and nature of trees, paths, density

Hills —Height steepness surface (whether rocky grassy wooded), what view whether concave or convex

Lake —Extent (that is, length and breadth), depth banks, boats, surrounding ground

Look-out Places —Nature (whether trees tower, hill etc), height, way out, what other points visible for signalling purposes, etc

Marsh —Extent, where passable, ways round, etc

Mountain —*See* Hill

Position —Nature (whether ridge, fort village, wood, etc), width and depth Nature of ground in front and on flanks, field of fire Artillery positions own and enemy's Neighbouring heights how occupied, best line of approach for attacking force, position of water, lines of retreat facilities for counter attack, nature of soil for digging, lateral communication

Railways —Number of lines gauge between the rails sleepers (whether wood iron or pans), embankments, cuttings, tunnels bridges (with their material and dimensions), means of destruction and repair, capability for of troops, description of stations, sidings, crossing etc

Ravine —Depth, width, nature of banks (whether or rocky, etc)

River—Depth, width, current, nature of banks, nature of bottom, watering places, crossings, positions for covering a crossing, boats, materials for rafts, whether navigable, liable to rise and fall of water, bridges, ferries, fords, locks, etc

Road—Nature (whether made or unmade), width, height above surrounding country, fences alongside, condition, gradients, material for repairs

Station—*See* Buildings Also state number of platforms, their length and width, number of entrances and sidings, forming up places in the vicinity, amount of coal, spare rolling stock, rails, sleepers, water tanks, telegraphs, how lit up at night, etc

Supplies—Amount of food available for men, such as meat, groceries, fuel, etc , and forage, such as oats, meals, grain, barley, hay grass, etc

Telegraph—Number of wires, height of poles and their material, direction in which the line runs

Towns—Extent that is length and width number of inhabitants or houses post and telegraph offices, forges, [illegible] water [illegible] horses [illegible] vehicles, etc

Village—*See* Town

Water—Whether good for drinking, flowing, or stagnant, whether stream, pool, or well, size and depth, how many horses can drink at one time, whether buckets are required

Wells—Depth to bottom, depth to water, width, means for hauling water

Woods—*See* Forest

It must be realised that military reports are usually required for tactical purposes only Therefore, only conditions or information affecting the tactical requirements should be submitted Officers should convey as much information as possible by means of sketches Matter contained on the sketch should, however, not appear in the report and *vice versa*

It should be clear that messages, orders and reports are entirely distinct The first are more usually required from the junior officer, but it is as well to understand how to draw up the other two

We now come to another sort of "order," and one which a junior officer is most frequently called upon to give The class or "order" I wish to deal with is that more frequently

given by a commander who is confronted with—(a) an unexpected tactical problem, (b) a change in the tactical situation

VERBAL ORDERS.

As an example of (a), imagine you are in command of a

wall or bank, or in ditches depressions of ground, etc , and open fire or not according to orders or circumstances As advanced guard commander, you know your duty is to brush aside opposition, if possible, in order to avoid delay ing your main body As the latter is probably only some 1 800 yards from your vanguard (or 18 minutes' distance,

to the vanguard commander to this effect with any other instructions Having rapidly decided your plan of action, you would now cal
to each the exact
objective, line of
formation, etc
sort will probably
on the right sid
(pointing it out if possible) Being under cover, it can advance in file till it reaches the farm, and will then continue in extended order, having scouts wide on the left flank

"No 2 platoon will move straight on wood extending from here No 3 will remain here in support No 2 will
vanguard and reserve
Move"
atoon commanders will
in to their men the instructions received, and immediately they have done so, commence the attack

How long would this take? Allowing half a minute for platoon commanders to reach the commander, one and a half minutes for the orders, and another minute for
ing and describing same to their platoons, the

should be commenced within five minutes from the time of the enemy s first shot With such small bodies it would usually be best to leave the choice of manner in which platoons will advance to the platoon commanders

Taking as another example the manner in which a battalion receives its orders immediately prior to an engagement Let us assume that your colonel has arrived behind a low ridge screening his battalion from sight from the front, and has received orders to attack a hill 2 000 yards distant Let us first see in what formation the battalion will be When under cover the battalion preparatory to an attack will usually be in mass formation (i e 4 companies on parallel lines 6 paces apart) Calling for company officers the colonel will take them up the ridge until it is just possible to see the country over which the advance is to be conducted but not to be seen by the enemy He will then point out to each company commander if possible the exact portion of the objective against which each company is to advance any direction he particularly wishes followed and any other instructions he considers necessary His orders would probably be something like this I intend to make a flank attack against the enemy s left A and B companies under the command of Major Blank will deliver this They will move off under cover of this ridge until they reach that railway embankment running at right angles from our right By following this down they should be able to get within 1 000 yards of the enemy s position unobserved C' company will advance direct upon the hill taking as its objective the right edge of the hill and the white stone on its slope It will find its own support D company will form the general reserve and will be with me at that farm (pointing it out if possible) mid way between our flank

situations are understood he would say Move off in five minutes The officers will return to their companies and

others to that end

Naturally, the larger the force the more necessary it will be for the instructions to be clearly understood, but these

better than pages of writing references to maps, etc In a similar way, one can deal with most of the hasty operations required in the field, such as defence, outposts, advanced, rear and flank guards, etc using maps for descriptions when the country is not available

MEANS OF COMMUNICATION.

Except with a large force, mounted orderlies are extremely scarce Even when provided, cyclists will be found more useful and swifter for message work on roads Horses are not adapted for fast work on hard roads, and mounted men

semaphore, morse signalling is slow, and fewer men can be found to send and read same —(F S Regs , pages 41-42)

In future, infantry battalions on service will possess a certain number of cyclists, and a company detached for an *important duty will usually have a cyclist attached to it* In addition, particularly in European warfare, most farms and houses will be found to contain bicycles, or motor cycles, which could be commandeered when necessary Important

give a messenger two messages—one real (concealed on his person), the other false Copies should be kept of all messages sent

Company Inter Communication.—When there is ample time, an order, or information for a company, is usually given verbally by the captain of the company to the platoon, and section commanders, who pass it to their commands This is common sense, and, like all work in the field, is essentially practical and sensible Officers should cultivate their powers of imagination, and picture themselves on the actual ground, and confronted with the actual problems given in examination papers If they did, Examiners would no longer find messages being sent by "gallopers" or mounted orderlies under impossible circumstances, or when none could reasonably be expected to be available It should be borne in mind that a force smaller than a brigade seldom has mounted troops available for such work Infantry scouts should also not be expected to double vast distances or discover impossible information Above all, avoid the indiscriminate use of military terms, when imperfectly understood and therefore wrongly applied

(Read carefully pages 21 to 43 F S Regulations)

In the present war an excellent service of motor dispatch riders has been formed In addition the comparatively new tion are serv the all carefully trained in the use and repair, of field telephones and should be trained to read by "buzzer," so that, if battery is weak, or the wire leaks, they can still read messages by its means Every opportunity should be taken to instruct in laying, picking up and concealing telephone wire Men so trained are invaluable on service

CHAPTER III

NOTES ON MARCHES.

When there is no probability of contact with an enemy tactical considerations are of less importance in arranging marches than the comfort and well being of the troops columns can march on a broad front troops can be comfortably housed and well fed and it is not necessary to concentrate before or after a march When however there

If ordered to make arrangements for a march the following are some of the principal points required to be dealt with —

Cavalry —The direction of its advance what positions it must search watch or protect the distance it must precede advance special tasks etc —(I S Regs pages 88 91)

Advanced Guard —Its strength composition distance from main body special tasks etc

Flank Guards —(If required) their distance and position in relation to main body etc —(F S Regs pages 91 94)

Main Body —Order of march special orders etc —(F S Regs pages 48-51)

Rear Guard —Distance from main body special duties etc Having decided these points orders for the march will require to be written In an examination troops on a

scale for a march —

MARCHES.

Road Spaces

In *Infantry Battalion* —Each of the four companies of an infantry battalion occupies (in column of route) 130 yards

This gives us 520 yards, to this add 24 yards for intervals (6 les, on- gun ins

sections or 4 horses abreast) each of the three squadrons of a cavalry regiment occupies 160 yards of road space. To

a total road space of 455 yards for the battery

In addition to the distance occupied on the march by these three arms, it is necessary to know the road space required by the following —

Field Artillery Brigade Ammunition Column 570 yards Field Company Royal Engineers, 490 yards, Field Ambulance 465 yards, Cavalry Field Ambulance, 275 yards

Pace —Infantry march 100 yards per minute, 1 mile in 18 minutes, or 3 miles per hour, including short halts For all practical purposes, for short distances and at a walk,

Regs, pages 49—51)

For example, the following force is directed to march 19 miles —1 battery of R F A, 1 regiment of cavalry, 2 battalions of infantry, and 1 field company, R E

Starting at 6 a m what

(By
of
ro

infantry 1,600 yards, 1 field company, R E, 490 yards This gives us a total length of 3,520 yards, or exactly 2 miles, now add this distance to the length of the march, making 21 miles in all At 18 minutes a mile, or 3 miles an hour allowing for short halts, it will take 7 hours, or, with an additional mid way halt of half an hour, say 7½ hours Therefore it should arrive exactly at 1 30 p m In all such problems always err on the right side in your calculations,

allowing more room for your columns than you require, and an early hour of arrival instead of a late one

Timing —In one minute the following numbers pass a given point —Infantry in fours, 200 Section of cavalry at a walk, 120, at a trot, 250 Artillery guns or wagons, 6 vehicles Therefore, if a body of infantry takes 6 minutes to pass a point, cavalry 4 minutes, and artillery 3 minutes, it is a force of approximately 1 battalion infantry 1 000 men), 1 regiment of cavalry (543 all ranks), and a battery of artillery (of 6 guns and 12 wagons) It would be incorrect to describe them as 1,000 infantry, 500 odd cavalry, and 18 vehicles in such a case

March Problems —(Steps to be taken) —

1 Selection of road or roads
2 Selection of starting point
3 Time head of column should pass starting point
4 Selection of units and commanders for advanced, flank (if required), and rear guards
5 Decide order of march of main body
6 Make arrangements for withdrawal of outposts if any
7 Decide position of train

Starting Point —Select some point on route of march, a cross road, church, public-house, etc , easily recognisable and sufficiently remote from the camping ground to prevent delay in rear when units form into their order of march Particularly bear in mind that it must be some point which can be reached by all units moving forward in the direction of the march If troops are not all quartered together it may be necessary to select more than one starting point

Length of March —An average march for a column of all arms is 15 miles a day, 20 to 30 miles can, however, be done if necessa
ordinary

Night
Wars hav
very freq
balloon and aeroplane have made this the more evident

Note —The present war has shown the accuracy of this forecast

By means of night marches troops can be moved across country or over roads rendered impossible by daylight, owing to the enemy s fire, can forestall the enemy at important points, can leave dangerous positions can surprise the enemy at daybreak, can force an enemy to accept battle under conditions unfavourable to himself etc Night marches differ from day ones in the following respects —

(*a*) Cavalry cannot precede advance, and infantry scouts cannot, with safety, precede it by more than a few hundred yards

(*b*) All distances between units are considerably decreased Therefore an advanced guard that by day was a mile in front of its main body by night might be separated from it by only 200 yards —(F S Regs , pages 176—190)

Communication is maintained between units by chains of connecting files (two paces apart) and the advanced guard must be prepared to leave men behind to protect flanks, or to prevent the main body taking wrong roads etc

The following points should particularly be borne in mind —

1 *Distances between companies should be decreased or* even omitted

2 Rifles will not be loaded but the magazines will be charged

3 Strict silence will be maintained

4 Halts will be at stated times and units will close up before halting

5 An officer will be selected to guide the column with others to assist him

Conditions responsible for Retarding Rate of March

Bad discipline, bad roads, and bad weather are the three principal factors which cause slow marches

an
ro
on

is
remainder of your column," work out the length of your vanguard and main guard of advanced guard, and main body allow for the correct intervals between, and mark on map If cavalry are in front, you cannot usually show them, as they are 5 miles away Therefore, draw lines indicating directions of their patrols, and write along each " Direction of cavalry patrol "

(Read carefully pages 47 to 59, F.S Regulations)

CHAPTER IV.

NOTES ON QUARTERS.

There are four principal means of quartering troops on active service.

These are (I.) Billets, (II.) Close billets, (III.) Bivouacs, (IV.) Camps

Of these (I.) or (II.) are considered the best means for obtaining shelter, and preserving the health of the troops In the present war close billets have been most generally used Camps require tents, tents require wagons, and add greatly to the transport, and, in addition, are most conspicuous —(F S Regs., pages 68—80)

If troops are billeted, the *following points* must be observed —

1 Divide the houses into "groups" Measure an average house of each "group," then allow 1 man per yard length for rooms up to 15 feet wide, and 2 men per yard for rooms up to 25 feet wide Rooms must be left for the inhabitants and the top floor and kitchen left for their use

2 [illegible]

3 [illegible]

avoid [illegible]

4 [illegible]

to all ranks [illegible]

5 Roads and communications must never be blocked

6 A light must be kept burning in every house

7 Regard will be had both to the comfort of the men and the interests of the inhabitants

8 Staff officers should be on main communication, near post offices, and easily found

9 A signal should be arranged to warn troops of hostile aircraft

10 Troops are not to leave billets without being fully [illegible]

[illegible] *rns under* [illegible] over 24ft [illegible]

two horses to every [illegible] length

Bivouacs consist of such temporary shelter as the men can obtain from materials provided on the selected ground—i e, blankets, waterproof sheets brushwood etc Troops on

active service quickly become hardened and accustomed to these conditions, even under adverse weather conditions, in fact, in the South African Campaign and after months of bivouac the troops sometimes preferred bivouacs to camps —(F S Regs , pages 80—86)

[illegible]

th [illegible]

[illegible]

cavalry regiment 100×100 yards, cavalry squadron 50 by 150 yards, field ambulance, 120×200 yards, field company R E , 35×150 yards

In addition to the selected ground being well drained, convenient to water, and as sheltered as possible, there are four main considerations to be observed—viz , concealment, capabilities [illegible]
covered by [illegible]
give place t [illegible]

The flank [illegible]
line of ad [illegible]
most exposed sides with the other arms in rear in the following order —Cavalry, artillery, train, and field ambulance

WATER SUPPLY.

If possible the dismounted units should be nearest the water supply This latter must be carefully guarded, even prior to the arrival of the troops if possible, and steps taken to prevent its contamination in any way If water is obtained from a stream, horses will be watered below the place where troops obtain their drinking water, but above washing and bathing places Patrolling by mounted men will often be necessary for some distance above the spot where drinking water is drawn —(F S Regs , page 70)

The water supply will be marked with flags as follows — White for drinking, Blue for watering place for animals, Red for washing or bathing places The first the highest up-stream, the last the lowest down-stream

For streams with high banks and muddy bottoms, the [illegible]

average breadth and depth in feet by measurement in four places and the surface velocity in feet per second by noting how long a chip of wood takes to travel 30 feet

ls yield
equals

drink-
drinks
and five
minutes time to drink with comfort A horse requires 8 to
sheep or pig

will sterilise

of these first
chens on lee-
ward side of camp, and latrines a considerable distance beyond same

advisable to rely upon the battalion water carts for all supplies of drinking water, or for all water to be boiled before being put into the water bottles This ensures its safety Certainly the somewhat insipid taste from boiled water is preferable to drinking water which is suspected of being polluted (Pages 68 to 70, F S Regs)

CHAPTER V

NOTES ON PROTECTION.

Questions regarding the duties of protection frequently fall to the lot of junior officers Protection in a tactical sense means efficient measures for preventing a force being surprised, and for giving it sufficient time to make preparation for attack, or defence, if an enemy is encountered Therefore on *the march* a force is protected by detachments on its front, flanks, and rear These detachments in turn furnish other detachments, and the process is continued until one or two scouts are nearest to the enemy, or furthest from the main body —(F S Regs, pages 87—111)

In Camp —Outposts are substituted for the advanced, flank and rear guards The outposts in a similar manner, are distributed in depth, having their patrols and sentries nearest to the enemy

If cavalry are available their duty will be as follows by day —

I *Reconnaissance*, *i e*, To gain information about the enemy, country, etc

II *Fighting* —To prevent, if possible, the main body being checked or surprised, and to prevent the enemy's cavalry acquiring information of the force in rear The latter they prevent by forming what is known as a cavalry "screen" (*i e*, a line of small units of cavalry at intervals) If cavalry is not available the infantry must perform the double duty of reconnaissance and protection If, however, cavalry precede the advance, the infantry are only respon

be found from the sections following in rear, so that each section is preceded by its own scouts —(F S Regs, pages 88 91)

Supports —These might be formed of single sections marching at equal intervals in rear of scouts The distance in rear depends upon varying circumstances (say 1,000 yards in average open country)

Reserves —This body will move in rear of supports at such a distance as to allow it to reinforce any portion of the cavalry in front, and to encounter any of the enemy's cavalry that may have penetrated between the scouts and reserves

If we therefore allow two troops for *supports*, divided into their 8 sections, at 1,000 yards apart, they will approximately cover the required frontage of 5 miles If each of these sections sends forward half a section as scouts, say 5 men, 1,000 yards to front, each scout will have a frontage of some 200 yards to search This will account for 2 troops of the squadron The remaining 2 troops will follow as reserves 1 to 2 miles in rear of the supports at an interval of a mile

Advanced Guards —Whether cavalry are in front or not, an advanced guard must always precede the march of a column If an enemy is encountered it must —

(I) If the enemy is weak drive him back without checking the advance of the troops in rear

(II) If the enemy is strong, endeavour to ascertain the nature, strength, etc , of his position prior to the arrival of the main body

(III) If the enemy is encountered marching in strength to the attack, occupy the best position available and hold him in check —(F S Regs pages 91 94)

Chapter I shows the manner in which an advanced guard is usually divided

In approaching an attack, defence outpost advanced rear, or flank guard scheme regard it as if it were a side at football No captain would place the whole of his side in one long line If he did so there could be no passing or pushing up, nothing in rear to check his opponents' rushes in fact no system Consequently he divides his men into several lines (or to quote a military term ' Distributes them in depth ') Let us see how they correspond with tactical ones

Rugby Football Team	1 Forwards 2 Half backs 3 Three-quarters 4 Full back.	*Advanced Guard*	1 Scouts 2 Vanguard 3 Main guard 4 Main body
Rear Guard	1 Rear scouts 2 Rear party 3 Main guard 4 Main body	*Outposts*	1 Patrols 2 Piquet line 3 Supports 4 Reserve
Attack	*1 Firing Line. 2 Supports 3 Reserves 4 General reserve	*Defence*	*1 Firing line 2 Supports 3 Local reserves 4 General reserve

Those marked * always preceded by Scouts.

There are, therefore, four principal bodies common to all, and the similarity extends further than the numerical distribution As the various lines of a football team exist to support one another, so also the lines of tactical units are used for exactly the same purpose Each line in both does its best to break the resistance of, or hold in check,

say 400 yards to the front and most of the minor tactical dispositions require a depth of at least four lines

As a general rule each unit on the move has a fourth of its strength to its front An advanced guard is a fourth to an eighth of the main body its vanguard may be a fourth of its main guard and the advanced scouts a fourth of the vanguard Here are a few examples taking an advanced guard first —

	Strength of Whole Force.	Strength of Advanced Guard	Advanced Guard divided into		
			Main Guard	Vanguard	Point.
1	1 brigade (four battalions)	1 battalion (4 companies)	1 battalion (less 1 company)	1 company (less 1 platoon)	1 platoon
2	1 battalion	1 company	1 company (less 1 platoon)	1 platoon (less 1 section)	1 section
3	1 company	1 platoon	1 section	1 section	Scouts

The old rhyme—

'Big fleas have little fleas upon their backs to bite 'em,
And little fleas have lesser fleas and so ad infinitum,"

holds good in most of these tactical distributions —(F S Regs , page 94)

Let us imagine that your company has been detailed in Orders to form the advance guard for an advance All the particulars you have probably received are the time the

main body will start, the roads to follow, the destination, and distance to precede main body (This is not always given, it usually being left to the A G Commander's discretion) We will assume that the main body is to leave camp at 8 a m , and that your advanced guard is to precede it by one mile By this will be meant the main guard of your advanced guard As its vanguard will possibly require to be 800 yds to the front of the main guard and its scouts 400 yds to front of the vanguard this will add another 1,200 yds to the mile that your advanced guard must be to the front at the hour the main body is to commence its march, viz , 8 a m This makes a total distance of nearly 3 000 yds As troops marching to a starting point can be taken as marching 100 yds per minute your advanced guard must clear (i e , pass) the starting point' at 7 30 a m (3 000 yds ÷30 mts marching) in order to be in position at 8 a m Therefore all arrangements must be made for camp to be left in time to reach the starting point at 7 30 a m The company will march for 17 minutes dropping men every 100 yards, as connecting files to maintain communication with the main body en route Having gained its ordered distance one mile the three rear platoons will halt (as main guard) and the leading platoon continue its march for another 8 minutes (800 yds) Here it will halt (as vanguard) and the scouts will advance for four minutes (400 yds) and halt

Punctually at 8 a m the advance will commence Communication will be maintained by means of connecting files between all units of the advanced guard and by cyclists and signallers The O C. advanced guard will usually be with his vanguard Should an enemy be encountered every opportunity should be taken to ascertain his strength dispositions etc Time will not however permit of a thorough reconnaissance if the march of the main body is not to be delayed and therefore arrangements must be immediately made to attack, and if possible threaten his line of retreat As the commander of the whole force will usually be found with the main guard, or even vanguard (not in command of same but in order to be in a position to judge situations first hand and influence effectively the action of the advanced guard) his advice will be given should the circumstances require such help On no account however must the required action be unduly delayed in order to ascertain his wishes As the main body in this case is but a mile in rear there is only some 18 minutes allowed for the advanced guard to brush aside opposition and so prevent delay [Its first duty!]

Upon arrival at the selected ground for the camp or bivouac, the advanced guard marches *through* same, and occupies those positions in front and flanks which will prevent the enemy from shelling the main body upon its arrival at the camping ground To do this effectively means that the positions thus occupied must not be more than 2,000 yards from all positions suitable for the enemy's artillery, situated within 4 000 yards of the camp Here the advanced guard will remain until relieved by troops detailed as outposts Very frequently, especially when the halt takes place just before dusk, the advanced guard forms the permanent outposts for the night When, however, time permits the advanced guard troops are usually relieved Until this happens the advanced guard forms an outpost line and is responsible for carrying out this duty in the manner prescribed for outposts

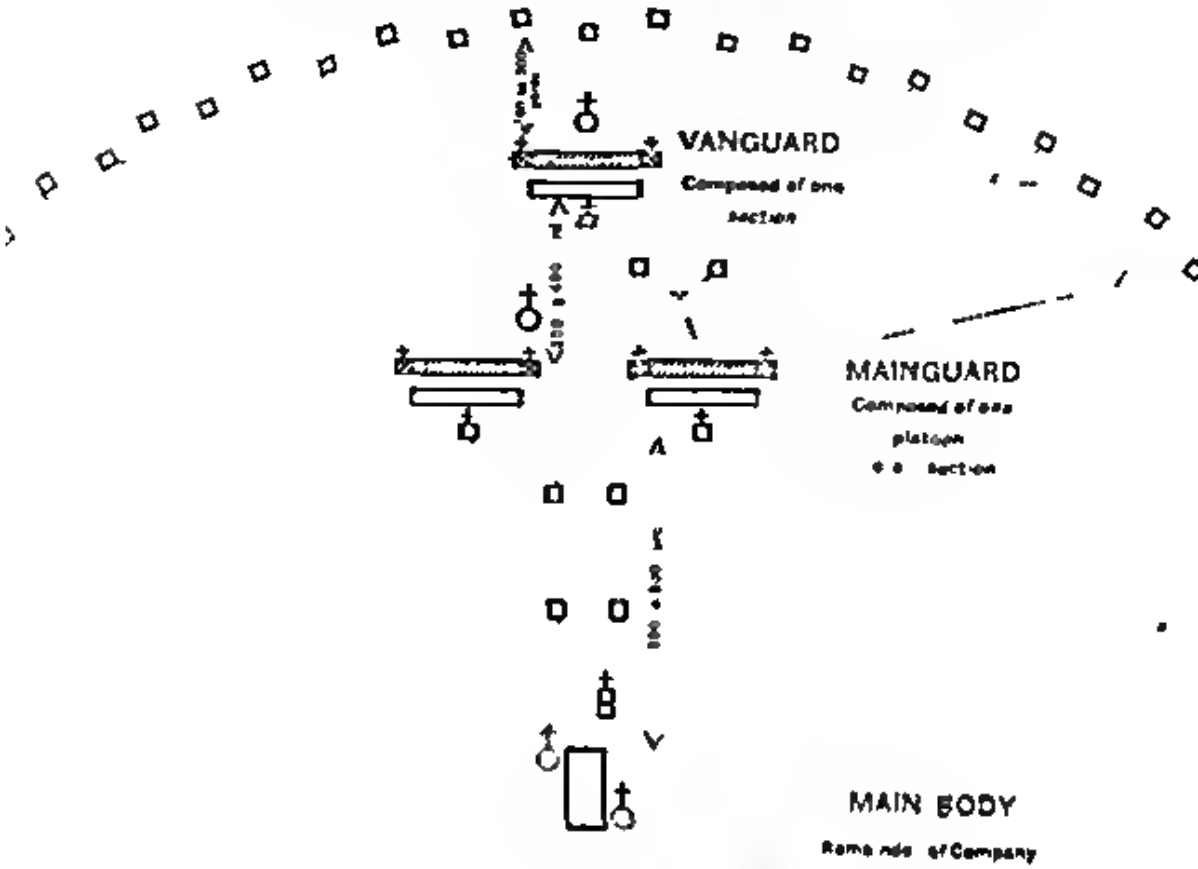
(Read pages 87 to 94 F S Regs)

Flank Guards —Should the ground on the flanks or on a flank, of the line of advance favour an enemy's attack, it will be necessary to detach a flank guard or guards, to prevent the main body being surprised This duty is simple enough when marching across open country (i e country not intersected by hedges, walls, woods, etc), but is a difficult task in close country (i e , the reverse of open) The fact, however, remains that ground which would favour the enemy's attack must be searched, and that this must be done without unduly delaying the column Often

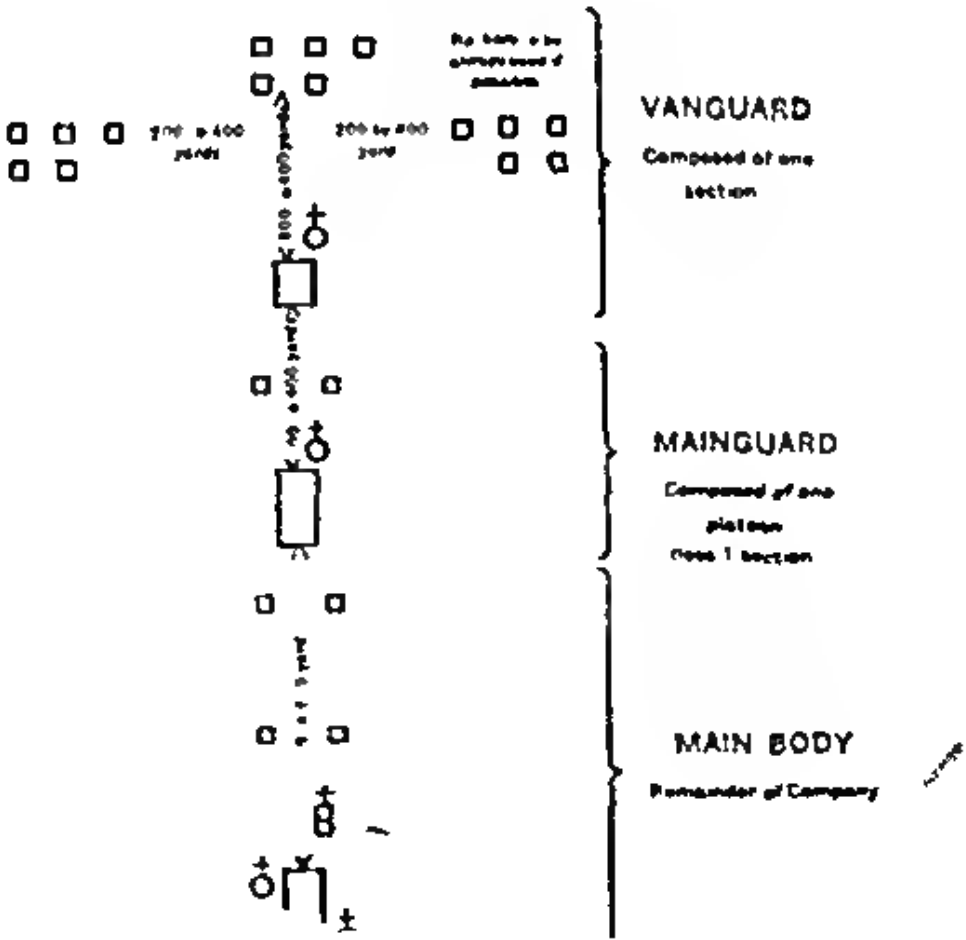
rear guard This system causes little delay, and the depleted advanced guard can be supplied with more men from the head of the main body —(F S Regs , page 94)

Advanced Guard for a Company on Open Ground

PLATE I



Advanced Guard for a Company on a Road



[illegible] flanks,
[illegible] d
[illegible] or

REAR GUARDS.

There are two forms of rear guards —

1. The Rear Guard is a Force of Inspection, which is merely [illegible]

[illegible]

risks to forward this object, yet should the risks taken result in defeat, they will have sacrificed their main body [illegible] bon of
[illegible] avalry
[illegible] which
[illegible] nander

2 Troops cavalry on extremes of both flanks
1 Section artillery on left flank
1 Section artillery on right flank
1 Section artillery in centre
3 Coys infantry extended over frontage of 1,000 yards

(The frontage of an infantry battalion in defence could [illegible]

[illegible] the
[illegible] y far
[illegible] the

Naturally the rear guard will not occupy positions unless the enemy is close behind When he is at a distance it will march like an advanced guard reversed (i e, main body, main guard, rear party, the cavalry covering rear and flanks at a distance of 4 to 5 miles)

The enemy having approached it should be held up by the rear guard (whose artillery commence to shell their columns when within effective range) This must force the enemy to make his dispositions for attack (Issue orders take up artillery positions deploy etc) When these are done, and the attack is well developed the rear guard commander should *gradually* commence to withdraw his troops This he does in such a manner as to prevent the enemy from guessing that the retirement has commenced

The troops withdrawn fall back to the position previously selected in rear covered by the fire of those still remaining The remaining troops of the rear guard will then retire as rapidly as possible covered by the fire of those in position in their rear the cavalry and artillery being the last to leave In this manner the enemy can be persistently delayed and the retiring force given time to make its preparations for another phase of the operations The greatest difficulty experienced by the O C rear guard is that of determining the exact moment to retire To hesitate too long may allow the enemy to outflank his force (for the main body is getting further away each minute) On the other hand to retire too soon may enable the enemy to harass the main body by artillery fire

A rear guard should consist of from one third to one-fifth of the strength of the whole force and should be composed of the freshest troops or those which have suffered the least damage

(Pages 95 to 98 F S Regs)

OUTPOSTS.

Another very important duty on service is that of outposts Every body of troops when halted will be protected by outposts in order that it may rest undisturbed When used in a military sense *will* becomes equally as powerful as *must* Therefore every force *must* be protected when at rest, by outposts The duties of outposts are —I To provide protection against surprise II In case of attack to give time for the commander of the force to put his plan of action into execution Briefly these two duties comprise — I Reconnaissance II Resistance For some reason the duties of outposts appear to confuse some Officers who are otherwise quite sound in their protective duties There is no reason why this should be so for outpost problems are in reality easier to solve than those relating to advanced or

rear guards An outpost problem usually consists of one of the following —

I To select an outpost line and distribute troops upon it to protect a previously selected camp or position.

II To estimate the number and description of the force required to hold an outpost line [Not a single man, or horse more than is absolutely necessary should be used for outpost duty]—(F S Regs pages 98 III)

It is not within the scope of this book to enter very closely into the details of the outpost line of a large force of, say a division In such cases the approximate line, to be held by the outposts, is selected by the G O C [General Officer Commanding] *It is then divided into* "sections" and each outpost section is placed under the command and supervision of a selected commander These outpost "section" commanders will be responsible for selecting the best line to be occupied by their outpost troops, which should coincide as nearly as possible, with the approximate line selected by the G O C It must be borne in mind that the duty of all outpost troops is to occupy a line

"section" will in turn select the extent of front to be allotted to each of the companies, etc , under his command The company commanders will then march their companies to the positions allotted them, and will superintend the selection of the positions for the supports, piquet lines, groups, and sentries

Therefore, with a large force, the chain of authority is as under —

I. G O C selects general line for outposts.

II. O C. "sections" selects general line for his section of outpost line

III. O C. battalions detail companies for the outpost line

IV. O C. company selects definite positions for his outpost company

is

As

be

sufficient to perform this duty [at the most three] In this

Selection of an Outpost Position—The position held by the piquets of an outpost line is usually the line of defence to be occupied by the whole force in the event of attack—(F S Regs, page 104)

As a defensive position requires length, and length implies distribution and decentralization of a defensive force it seldom happens that the whole force can occupy a position and, at the same time, enjoy the rest and comfort given by a good bivouac For one thing the necessities [i e water food fodder, fires, etc] are usually absent in positions suitable for defence, and, for another, the occupation of a defensive position after a hard day's marching entails a great deal of extra exertion, which would often prove unnecessarily fatiguing Consequently this difficulty is overcome by keeping the main body secure in camp or bivouac and protecting it by an outpost line, which is sufficiently far remote to prevent the enemy from shelling the camp As the "effective" fire of field artillery is 4 000 yds and the "long" fire of the rifle 2 000 to 1 400 yds it is therefore necessary for the infantry in an outpost line to be within 2,000 yds of all positions within 4 000 yds of the main body from which the enemy's artillery could shell the camp This then is the rule which guides a commander when selecting his outpost line If possible the selected line follows some well defined natural features such as ridges streams edges of wood etc or roads but this must not be allowed to outweigh the necessity of making the best defence possible.—(F S Regs page 100)

If given a scheme which requires an extended line in front to be occupied by outpost troops (say three battalions) it is best to roughly make a semi-circle with a radius of 2,000 yds on the map Sub-divide this into three equal parts See what features natural or otherwise mark the boundaries of each sub-division or are near them, then call each a "section" of the outpost line and detail the units to occupy each section, but you must be extremely careful to define which portions of each flank the commanders are responsible for [e g No 1 battalion will occupy from MANNOCK'S FARM *inclusive* to the S edge of STRUTS COPSE *exclusive*] Neglect to do this, especially when a dry river bed forms the limit, has ...

Naturally if one "group" can effectively protect the extent of front allotted to a piquet, there is no necessity for two. If men are scarce the single sentry "group" must be used. The double sentry system has, however, the advantage of giving the sentries more confidence, and [on the principle that four eyes and ears are better than two] there is less likelihood of the groups being surprised or falsely alarmed.—(F. S. Regs. page 106.)

The reconnoitring patrol should be as strong as possible, and the best men only selected for this purpose. For distances, system of showing outposts on maps, etc., see sketch. This is only given as a general guide, for, as in all tactical problems, all will depend upon—I. The nature of the country. II. The character of the enemy. III. The condition of one's own force. When the positions for the sentries, groups

which remains out as the "covering party" until recalled. This position is usually centrally situated some 400 to 800 yards in rear of the piquet line. In much intersected country the support may have to be divided into two parts.—(F. S. Regs. page 110.)

Having selected this, found the piquets satisfactorily protected, and given the instructions to be found on pages 105 to 106 of F. S. Regs., the O.C. company will recall the "covering party" which has remained out to the front. This party will retire, in extended order, through the piquet line, reform, and occupy its position as the "support." The O.C. outpost company will then make a rough map, showing the distribution of his company, and send it to the O.C. outposts.

with the main body in camp, and stands to arms one hour before daylight. The "relief" for the outpost line should reach it half an hour before sunrise.—(F. S. Regs. pages 105-6, 110.)

For
on the
implen
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get, in hard ground, complete cover from rifle fire in 30 minutes. (See page 105.) The "piquet" line, it must be re-

membered, is the line of resistance To it the "groups" must retire when forced to Up to it the "supports" must go to reinforce [to be followed in due course by the "lying piquet," and, finally, the main body], but the "piquet" line must *never* retire Let us imagine a force of the enemy is advancing to make a night attack The first troops it would be heard by *should* be the reconnoitring or standing patrols [the latter are stationary patrols, 3 to 6 men kept

etc until by the time
' groups or piquets
be prepared to receive
very quietly made as
surprise would have a considerable moral effect on the enemy

General Notes on Outposts—Groups, piquets and supports [usually shown on a map by the first letters G P S] are numbered from right to left as seen from the bivouac they are protecting The strength of each part should also be shown in brackets No 4 P [1 Platoon A Coy] No 3 S [1 Platoon A Coy] etc (P for Piquet S for Support)

Detached Posts should never be used unless quite unavoidable They are usually a source of weakness being difficult to reinforce or to retire from If however positions exist in front of the piquet line that are too remote to be occupied by the latter and behind which an enemy could concentrate a detached post might be necessary The majority of such positions can however be effectively watched by the reconnoitring patrols or by standing patrols —(F S Regs page 107)

Cavalry with an Outpost Line—When cavalry are allotted to an outpost line they will be used as patrols by day By night they will as a rule be withdrawn and allowed to rest in rear of outpost line [Except when a cossack post or standing patrol is considered necessary for positions too far away for infantry to watch] A good commander will spare his cavalry as much night work as possible in order to get the best work by day [Mounted piquets have the same components as those of outpost companies but —Sentries are called vedettes and groups are called cossack posts They dismount but horses are not off saddled or unbridled)—(F S Regs page 107)

Artillery with Outposts—Artillery are only used with

outposts when —I Country is very open II When there is ground over which the enemy will probably pass III When necessary to prevent enemy's Artillery from occupying positions in front By night artillery should be withdrawn to safe positions in rear of outpost line —(F S Regs page 102)

Outposts by Night —As the duty of an outpost line is as far as possible to see without being seen the sentries and groups must by day be placed behind such natural cover as exists (One sentry will probably be sufficient by day) By night these are usually advanced in order to be able to guard the approaches to their front Therefore positions for the sentries and groups for day and night should be selected by the outpost company commander

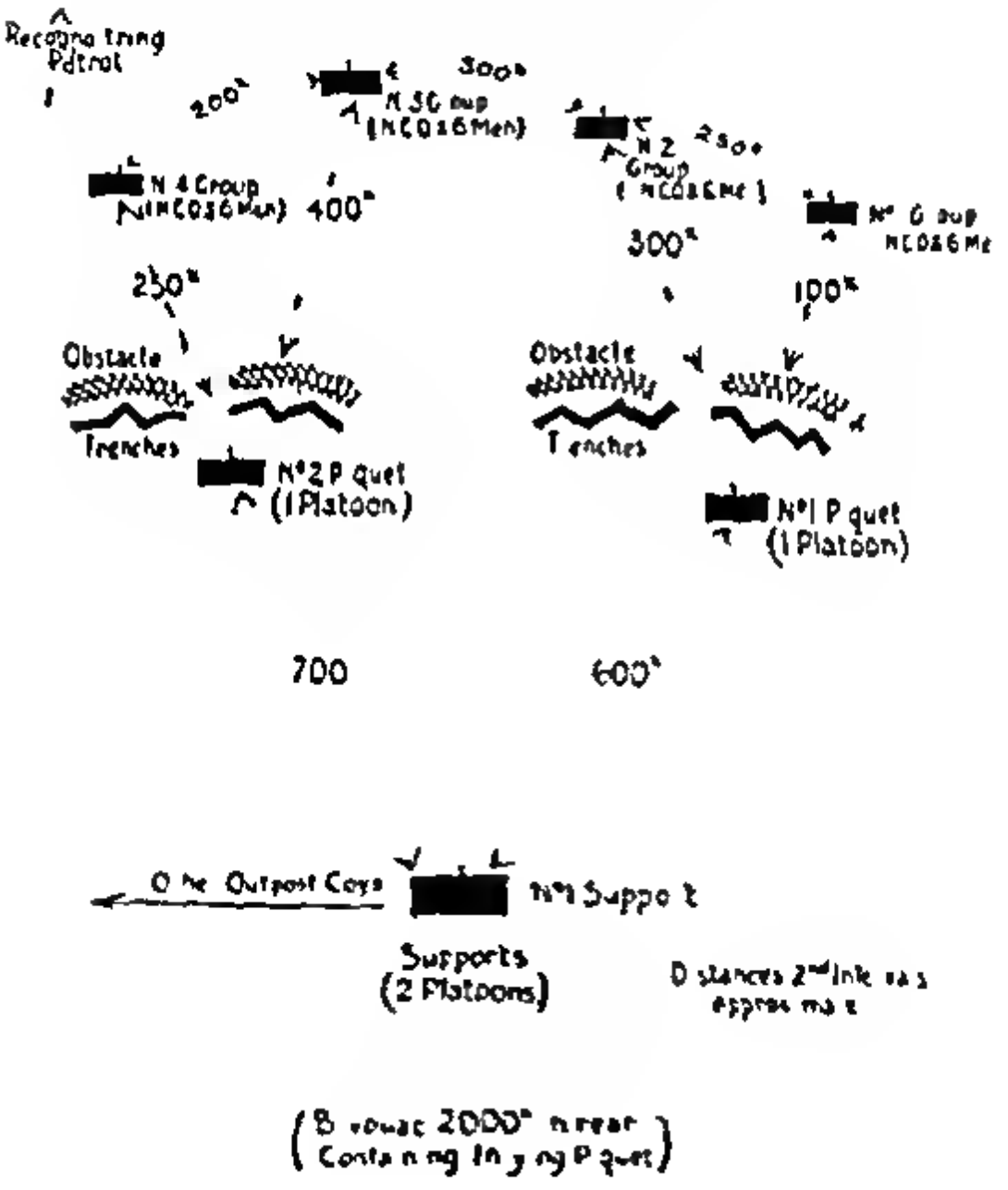
Resistance —The principal necessity for an outpost line is good resistance It should also if possible afford good observation but facilities for resistance must never be sacrificed to those of observation

Occupation of Outpost Positions —Outpost positions should be occupied at least an hour before dark If therefore the advanced guard troops only reach the outpost line at dusk they must remain throughout the night as outpost troops If however time permits they should be relieved as soon as possible Outpost reliefs when the position is to be held for some days should reach the outpost line half an hour before dawn and the relief will not be carried out until the mounted troops or infantry reconnoitring patrols sent out just before dawn return and report no enemy in the vicinity

Assembly of Outpost Troops —When the force that is being guarded by the outpost line continues its march the out-

PLATE II

A COMPANY ON OUTPOST



CHAPTER VI

NOTES ON INFORMATION.

Information in war is an essential necessity Without it a commander cannot hope to achieve success, and he courts disaster

Reconnaissance is the service of obtaining information with regard to —

(*a*) The topographical features and resources of a country.
(*b*) The movements and dispositions of an enemy

Therefore, reconnaissance can be called the military term used to express the collection of information by troops or individuals specially detailed for the purpose

Reconnaissance may be effected —

i By personal observation on the part of a commander
ii By staff or other officers patrols, or scouts
iii By observation from balloons, aeroplanes, kites etc
iv By a force, varying from a squadron or company to a division, which may either threaten the position and so induce the enemy to disclose his dispositions, or else may break through his outposts and so obtain the necessary information

Reconnaissance by mounted troops is carried out by—

1 Officers patrols which act well in advance of the main force
2 Combat patrols which act in the immediate neighbourhood of a force
3 Contact squadrons, or troops, which act as a support to the patrols and as collection stations for information They should constantly maintain touch with the enemy —(F S Regs , pages 112-125)

Instructions for Reconnaissance

The authority sending out a reconnoitring force should furnish its commander with instructions on the following points —

(*a*) On what points information is specially required
(*b*) Approximately to what distance and what direction he has to go
(*c*) About how long he may expect to be away

(*d*) Where he is to send in reports and by what means
(*e*) What is known of the enemy
(*f*) The probable moves of his own main body or of other detachments

Information

Information may be gained by personal observation of the enemy, by questioning the inhabitants, prisoners, and others by reading signs, such as track dust, fires, deserted camp grounds, uniforms, or by tapping telegraph wires, taking letters and newspapers from post offices, etc

In questioning prisoners, or hostile inhabitants it is well to question them separately out of hearing of others to lead them to suppose that you know a great deal more about the enemy than possibly you do know, and that you are putting some of these questions merely with a view to see whether they are speaking the truth or not assuming that you know the answers

People not accustomed to seeing large numbers of troops are very apt to exaggerate their strength, a point which a scout should be careful to avoid Information as to the uniforms of the enemy, number of regiment on the buttons or badges, etc , may be of great use

A scout should know what are the usual formations of the enemy, and what are the usual strengths of his different organizations of troops

The following signs should be noticed as affording information —

Clouds of dust show movement of troops, baggage, cattle, etc Cavalry raises a high, light cloud, infantry and vehicles a lower denser cloud In some countries it is customary to set fire to grass or bush so that the smoke may hide the dust of a movement

Fires —In many countries, also, it is customary to light signal fires to send up a flare by night, or puffs of smoke by day The latter is done by lighting a damp fire, and alternately covering it with a blanket and uncovering it

Such signals when seen, naturally indicate the presence of an enemy; they may also often be used with advantage by our own look-out posts, scouts, etc

The enemy's bivouac fires should be located, and counted in the evening or early morning It is a common and useful practice to light dummy fires to deceive the enemy's scouts

Tracks —More information can be gained by a good tracker, from observing tracks on the ground, than by any other method

Tracks give first warning of enemy's patrols being about, show the formation, direction and speed of his force, and almost the hour when the force passed by, by the marks of the feet, hoofs, wheels, etc.

Every scout, to be really efficient, must be an expert tracker, and this easily comes by practice.

Sounds.—Since much of a scout's work has to be done at night, it is necessary that he should not fail to make every use of his senses of hearing and of smell, as well as of sight. Sound travels approximately 400 yards per second.

Vacated Camp Grounds.—Much information can often be gained by visiting a camp ground recently vacated by the enemy, as to the state of his troops, and commissariat, transport, etc. This can be judged by what is left in the way of abandoned animals or vehicles, remains of food, fires, and signs of tents, hospital rubbish, and so on. The freshness of the camp can be judged by the droppings and ashes of the fires.

Hints for Commanders of Reconnoitring Patrols.

1. You are not intended to fight, but to watch the movements of the enemy. Vigilance, cunning, silence, and prudence are each strictly necessary.

2. When touch with the enemy is gained, or anything suspicious observed, one man should be sent back to report, taking as much information as possible. Never commit the gross error of all coming back and leaving the enemy unwatched.

3. All woods, broken ground, ravines, or likely cover in the neighbourhood of all the outpost line should be carefully searched, for the enemy's patrols are playing the same game as yourself.

4. All precautions against surprise must be taken, and though individuals may be cut off, no whole patrol should be surrounded.

5. Patrols should avoid drawing attention to their movements. Should an enemy's patrol be sighted, the best course is to hide, and let it go by, any orderlies it sends back with messages should be captured.

6. If cut off by the enemy, make every effort to get away by spreading out, edging away, and collecting again at some pre-arranged spot. For this reason each man should notice landmarks, distances, cross-roads, etc.

7. Remember that to go and return by the same road may lead to being ambushed, and for all to halt or off saddle

in one place may cause the entire patrol to be captured if suddenly attacked

8 Beware of inaccuracy when making your report If possible, count or carefully estimate the enemy's numbers

9 In a hostile country, treat every man or woman as a possible enemy and never be taken off your guard, but treat the inhabitants with consideration as long as they are not actively hostile

10 A patrol commander should always make up his mind beforehand what to do if suddenly fired on at fairly close quarters Do not lose touch or retire more than you can help

In reporting think over what you are going to say before writing anything Speak coolly when making a verbal report Remember that in war, time is everything —(F S Regs , pages 117 118)

In this campaign in particular patrols should always be on the keenest look-out for spies, and for signals from the latter however [illegible]
from an ordinary [illegible]
in church towers [illegible]
herds looking afte[illegible]
and down in lighted windows coloured garments hung out from windows or on lines etc have all been used by an enemy who relies to a great extent on a carefully planned spy service The latter frequently adopt French Belgian and English uniforms to help forward their schemes (F S Regs pages 117 118)

The following show some systems of conducting a patrol —

PATROLS

The route formation on the principle of an AG so that enemy cannot capture or kill all.

3 Men

Indian File				Alexandal
10	10			10
5 yds	5 yds	5 yds	5 yds	5 yds
MB	MB FG	FG	MB FG	MB
50 yds				
RG				
On a path	When road is wide enough	Ground becomes more open	In open country RF dangerous	Open country both flanks dangerous

4 Men

AG 5 yds FG MB FG	AG 5 yds FG 100 yds FG MB	10 FG 100 yds — 100 yds — FG 100 yds MB
For close country	In a field	open country

Sight

With a suitable background and in good light, objects can be distinguished by good sight as follows —

10 miles	Church towers
6 ,,	Windmills, large houses
4 000 yards	Windows chimneys
3 000 ,,	Trunks of large trees
2 000	Infantry like a black line cavalry like a serrated black line mounted man like a spot
1 500 yards	Telegraph posts Files of infantry can be seen and guns can be distinguished
1 200 ,,	Infantry can be clearly distinguished from cavalry
1 000 ,,	Movements of men s legs and arms can be seen Line of men like a belt Direction of march can be seen
600	Files can be counted
500	Men s heads and shape of headgear can be seen
400 ,,	Colour of facings can be distinguished

Sound

Sound travels at the rate of about 400 yards per second (380 to be exact) Four beats of the pulse to 1 000 yards is a fair rough calculation At night good hearing becomes *of even greater value than good sight* For this reason sentries and in fact all on duty should carefully guard against anything which will interfere with hearing such as Balaclava helmets scarves etc If worn the ears must not be covered

Observation

All ranks should be trained to observe everything [illegible] and to report any strange or suspicious things to the Officer In modern war a soldier has to cultivate the powers of a private detective to cope with the enemy s secret service and snipers

CHAPTER VII

NOTES UPON THE ATTACK.

Defensive Success can be Gained only by a Vigorous Offensive - Upon this point all military men are agreed One has only to read Napoleon's campaigns to realise the value that great master of war placed upon a vigorous offensive and with what contempt he regarded a commander who chose a defensive action in preference Occasionally it is true circumstances may make a *defensive* action permissible but never a purely passive defence If one is forced to defend a position it must be with the clear understanding that such a defence will be turned into an offensive one at the earliest and most opportune moment [i e , called a defensive-offensive action] —(F S Regs pages 120 to 155)

The Advance to the Battlefield — A force marching through an enemy's country is usually covered by a "screen" of protective cavalry [i e , 5 miles to front, and flanks of main body] It will be understood that the enemy will likewise have adopted such precautionary measures Therefore there will be two cavalry "screens," both hostile, marching towards one another When they meet each will endeavour to —

I Deceive the enemy as to the position, and direction of march of the force in rear.

II Break through, or drive back, the opposing line, and ascertain the position, strength and direction of march of the body it is covering

III Prevent the enemy's cavalry from breaking through *their opponents' screen and gaining information* —(F.S Regs , page 128)

During the time these tactics are being carried out the advanced guards of both forces will be hurrying to the assistance of their cavalry Upon the arrival of the infantry advanced guards the cavalry will be forced to withdraw, and will usually occupy positions on the flanks Almost invariably one side, or the other, will occupy a position for a defensive-offensive action, and the other will deliver the attack [The ground, composition, strength, direction of line of communications, etc , will all be factors in deciding which force will assume the defensive] The

commander of the advanced guard of the attacking force will carry out whatever instructions he has received prior to commencing the march. Let us assume that these require him to occupy the most advanced positions possible and to drive in advanced parties of the enemy by artillery fire under cover of the advanced guard and the protective cavalry. The main body has meanwhile been preparing for the battle. The commander of the whole force and his staff will have come up as soon as the action commenced and will make a reconnaissance of the enemy's position and the intervening country. With this and the information obtained from the advanced guard and the cavalry he will make his plans for attack. [No commander would dream of attacking without information and a personal reconnaissance.] By the time this reconnaissance is finished the *infantry will probably have arrived and will form up in a* formation of readiness behind whatever cover there may be. It is important that such movements should be kept as [illegible]—(Drills, Regs., pages 129-131.)

The artillery will have preceded the infantry and will have occupied the positions selected for them as a general [illegible] by the artillery of the advanced guard. The artillery will then endeavour to subdue the fire of the opposing artillery or take such action as the occasion demands.

The battalion commanders [with their adjutants] will have [illegible] the G.O.C. the force and will receive orders from him for the conduct of the attack. These will be clear, complete and concise. The infantry will as a rule be divided into a flank attack [usually the strongest], a frontal attack and the general reserves. The battalion commanders will then report to their battalions *and will* [illegible] their company commanders [illegible] who will in turn explain to their company [illegible] of the instructions necessary for them to know. Meanwhile the artillery has been preparing for the [illegible] by endeavouring to subdue the enemy's artillery. If the latter refuses to disclose itself cavalry patrols are sent forward to endeavour to draw its fire. When the position has been disclosed the attacking artillery endeavour to obtain the superiority of fire that is so desirable. When the latter commences to have effect the infantry advance will commence. From this moment the artillery concentrates practically its entire attention to covering the advance by firing at the enemy's trenches, artillery, etc., and this must be maintained if

possible right up to the moment the attacking infantry reach the leading trenches of the enemy —(F S Regs pages 132 134)

The Infantry Attack —The general principle in distributing infantry in the attack is to form them in strength [i e, depth which means in series of successive lines] against those points of the enemy a position that must be taken and in weakness (or lesser strength) elsewhere In all cases each separate body of attacking infantry will be divided into firing line ' (preceded by scouts) ' supports " and local reserves ' Until within effective range of the enemy a infantry it should be possible to advance in small extended columns [sections or platoons in single file, or file at say 100 yards interval and 200 yards distance] This enables infantry to be kept well in hand and is less vulnerable against artillery fire at long ranges When necessary these columns will extend to five or ten paces and continue to advance in extended lines until the final position is reached This position which will be selected by the scouts will be that point from which a further advance is impossible Here the firing line will be reinforced by the successive lines which have not been absorbed during the advance From the moment this position is reached the attacking infantry will endeavour to obtain superiority of fire This can only be done by the men arriving in the first position with plenty of ammunition and by good fire discipline [concentration of fire description of targets etc] —(F S Regs , pages 139-140)

When this superiority of fire has been established [which

companies should be instantly reformed temporary promotions made to replace missing N C O s and every possible measure taken to resist the counter attack which an active enemy is sure to deliver If ammunition is not available the enemy a rifles and ammunition must be used meanwhile If the enemy has been repulsed and is retiring the artillery should be pushed forward to the captured positions to shell the retiring troops and the cavalry and general reserves will pursue vigorously and endeavour to turn his

retreat into a rout Neither horses nor men should be spared fatigue in this endeavour Captured prisoners should be disarmed and sent immediately to the rear, if possible under escort If not possible they should be made to lie down under charge of a guard—(F S Regs, page 138)

General Reserves—The general reserve is retained in the hands of the G O C of the whole force until required Its duties are —

i To assist in the decisive assault
ii To take advantage of any mistakes made by the enemy
iii To repair any mistakes made by its own force
iv To cover the retirement of the attack if necessary
v To take up the pursuit of the enemy

To enable it to perform its task successfully it is therefore kept fresh and in such a position as will enable it to perform any of these duties It should be at least a fourth of the entire strength

The Flank Attack is generally considered the most advantageous to the offenders This for the following reasons —

i Flanks are more easily enveloped
ii Flank positions offer less extent of front for defenders and consequently limits their fire frontage
iii Flank attacks usually make it possible to enfilade portions of the enemy's front
iv If successful a flank attack lays open the enemy's rear to fire and threatens his line of retreat

Therefore the flank attack will usually be the principal one In order to prevent the enemy from reinforcing his threatened flank his front and even both flanks if possible should also be attacked The troops detailed for these attacks may be weaker than those detailed for the flank attack, but every endeavour must be made to deceive the enemy as to their strength and all attacks should be ultimately pressed home

A *Battalion in the Attack* might have 1 company in the firing line 1 in support and 2 in the local reserve and could be given from 300 to 400 yards of frontage for its advance

A Company in an attack might have 1 platoon in the firing line 1 in support and 2 platoons as local reserve Care should be taken when distributing troops for

such duties no matter what the size of the force that the following points are quite clear and known to everyone —

i The objective
ii The line of advance
iii The battalion company, or platoon of direction

Without a knowledge of the above it is impossible for any bodies of troops to effectively co-operate and without *effective co-operation it is hopeless to expect success in* modern warfare

Strength of Attack —In order to reach decisive range with sufficient strength to obtain superiority of fire and to carry forward the assault it is necessary that there should be at least 125 men to every 100 yards of front at the commencement of the attack (allowing for casualties and a minimum of 1 rifle per yard at decisive point) Four to 5 men to the yard will usually be required to carry forward the assault

Position of Officers during an Attack — All officers should be in those positions from which they can the most efficiently lead and control their commands No fixed positions can therefore be laid down The O C the whole force will naturally go with his general reserve for it is with this

almost completely passes out of a battalion or company officer s hands soon after reaching effective range From that on the direction, control of fire etc will be the duty

the officers exercising n
on it is most important
are clearly given, and
and prepared for any
instance the subaltern
t His senior N C O
porary command A

section sergeant is wounded, the senior squad commander immediately takes his place Yet, even with these losses the company should go forward in exactly the same manner as before *if both N C O's and men know what is required*

Explanations can seldom be given after an attack is launched, therefore preliminary instructions should cover all the circumstances that may arise

Covering Fire—Too much attention cannot be paid to covering fire An enemy entrenched presents a very small target for the advancing infantry, particularly if the latter are advancing rapidly Fortunately for the attack the portion of an enemy exposed to their fire [i e their heads] is one which man instinctively likes to protect Therefore

fire with extreme accuracy Assuming that each man of the attacking force commences the attack with 200 rounds of ammunition, and has 2,000 to 3 000 yards to cover before reaching the enemy's trenches, his supply of ammunition will quickly run short if he is allowed to fire throughout the advance That he will desire to do so is beyond question, that is why control of fire is so important In addition to wasting ammunition it creates a feeling of confidence in the enemy, for the aim of men, rapidly advancing over broken ground is somewhat erratic Consequently it is recommended that the attacking troops shall not fire at all until within 800 to 1 000 yards from the enemy a position When fire becomes absolutely necessary only a few shots should be allowed at each halt This fire control extends more particularly to those troops advancing to the attack As the enemy a fire must be kept under to allow the attackers to get forward this is best done by artillery and covering fire' This latter will be furnished by bodies of infantry detailed by brigade battalion or company commanders to occupy suitable positions and to keep up a sustained fire at the enemy a trenches This principle of fire tactics applies equally as well to small bodies in the attack For example —A company advancing forward in four successive lines, the nearest of which is 800 yards from the enemy a position comes to an open piece of ground over which it is necessary to go Seeing a small ridge on his right, its O C sends forward to it one of the platoons in rear When established this platoon opens a heavy fire on the trenches and under cover of this the remaining platoons cross the exposed ground When they are across the "covering party" can either remain in position or cross under the covering fire of the platoons now in front —(F S Regs page 168)

General Notes upon Duties in the Attack

A Battalion Attacking Independently—The commander of a battalion acting independently will be guided by the principles just explained and contained in F S Regs Part I Ch VII which deals with the conduct of a force in the attack He will distribute his companies in such a way that he will have the strength he requires to drive home the attack at what he considers to be the decisive point He will allot certain companies to develop the attack and will keep a reserve in his own hands for the final decisive attack

The Company in the Firing Line

The Company Commander—The general principles which should guide a company commander in attack have been discussed in the preceding sections

The orders which he issues are based primarily on those which he receives from his battalion commander and secondly on the reports of his scouts and on his personal inspection of the ground and of the situation

In issuing his orders the company commander should consider the following points —

i The company should as a rule be divided into firing line and supports and if operating alone a reserve should be kept in hand as long as circumstances permit

ii Orders for the scouts should be issued

iii The task and objective of each platoon should be indicated or if this is not possible the line of advance of each should be pointed out or a directing platoon named

iv

be issued

v Platoon commanders should be informed of the place to which reports are to be sent and of the position of the company commander during the operations

The Platoon Commanders—An officer will always be with the firing line

Platoon commanders in the firing line will place themselves where they can best supervise the *section commanders*. Their duties in action are as follows:—

i. They must be constantly on the look out for the signals of the company commander and of the scouts.

ii. They must see that the direction is maintained.

iii. They will supervise the fire control by the *section commanders*.

iv. They will observe the enemy's movements and report at once to the company commander if anything of importance is observed.

v. If the assault succeeds they will lose no time in rallying and re-forming their platoons.

vi. During the advance they will take all leaderless men of other companies and units under their command, and use them until the action is over, or the force re-forms.

The Section Commander.—The special duties of the section commanders are:—

i. If time permits before his section advances to explain clearly the objective of the manœuvre about to be carried out, and the methods he proposes to adopt.

ii. To adopt the best method of advance.

iii. To select the successive halting places and fire positions of his section.

iv. To see that the general direction is maintained.

v. To control the fire of the section.

vi. To co-operate with neighbouring sections, and to use the fire of his section to support them to the best advantage.

vii. To indicate the way from fire position to fire position.

viii. To discover as much as possible of the course of the action around him and to send intelligence to his platoon commander and to neighbouring

ix. To control the expenditure of ammunition that of disabled men to be collected report ammunition is running short and take secure a further supply

x To reorganize his section at every suitable opportunity if its order has become deranged either by casualties or by the addition of men of other sections

Platoon and section commanders should not use their rifles when commanding and directing their commands

The Special Duties of Individual Men —Combined action is always more likely to be successful than isolated effort, when however the section is extended at wide intervals or when it is under heavy fire section and squad commanders cannot always exercise direct control

The duties of the individual man are —

i To continue fighting and to do his best to carry out his commander s intentions

ii To estimate the range fire steadily and husband ammunition

iii If incapacitated from advancing his first duty is to place his ammunition in a conspicuous place ready to be picked up by other men

If a soldier loses touch with his section commander it is his duty to place himself under the orders of the nearest squad commander or of the oldest soldier in the neighbourhood so as to form a new squad

If he becomes separated from his own company he must join the nearest and take orders from any officer or non commissioned officer irrespective of their company battalion or brigade

No man is permitted to leave his platoon in action to take wounded to the rear or for any other purpose without special orders After an action any unwounded man who has become separated from his company must rejoin it with the least possible delay reporting the reason for his absence

NOTES UPON THE DEFENCE.

With modern firearms the strength of a position is determined by the following factors —

i. The ground to the front should lend itself to the full development of fire [i e there should be a clear field of fire to front and flanks and no dead ground"]

ii. The front of the position should permit a maximum fire to be delivered and a minimum fire risk received

iii. The extent of the position should be proportionate to the object in view and the strength and composition of the force available (As a rough guide a battalion can defend some 600 to 700 yards of average front if not finding a general reserve)

iv The flanks of a position should rest upon obstacles either naturally strong or made so artificially and should be thrown back

v There should be good cover [natural or artificial] for firing line supports and reserves

vi There should be good artillery positions By this is meant positions offering concealment and yet commanding those positions which the enemy's artillery may occupy and the ground over which his infantry must advance

vii There should be good depth and lateral communications in rear

viii There should be no good positions in front for the enemy's artillery

ix There should be good lines for retreat

x Last but not least there must be good ground for the decisive counter attack to be made —(F S Regs pages 140-150)

This will necessitate there being cover for the concealment of the general reserves up to the moment when the counter attack is launched Surprise is half the victory in such an attack Until the direction of an enemy's approach is known it is naturally impossible to occupy a position to intercept him In such a case it is customary to select positions which can be occupied to meet an enemy advancing from front or flanks If time permits such selected could be prepared for defence [i e trenches dug cleared obstacles erected, ranges taken etc]

positions will not, however, be occupied until the direction of attack is known for certain The cavalry, or aerial scouts, will obtain this information, meanwhile the troops selected for the defence will remain concentrated in some central position The advancing cavalry "screen" of the enemy will first encounter the cavalry screen of the defence (formed by the protective or outpost cavalry) The latter will hold back the attack until its main body in rear has had time to prepare its defence It will then retire on the outpost, or advanced line, and try to mislead the enemy as disposition of the force etiring obliquely across y enable the defence to fire on the advanced troops of the enemy]—(F S Regs, page 143)

With modern means of acquiring information aeroplanes, dirigible balloons etc it will not be possible to mislead an enemy for any great length of time Consequently the cavalry will soon have exhausted such deceptive resources and will have to retire round the flanks of their defence and, as a rule, will remain in rear of a weak flank, or join the general reserves In either case it will co-operate with the other troops when the counter-attack is delivered [Cavalry patrols and scouts will, however, remain out to watch the flanks in order to report any turning movement of the enemy] The remaining covering troops will, perhaps, by this time, have been obliged to retire on the main position, but will naturally not do so until they can no longer hold the enemy in check Their retirement will be conducted in much the same manner as a rear guard action Immediately the enemy's direction of advance is definitely determined, the O.O C (General Officer Commanding) the force issues his orders for the occupation of the position These may have been prepared beforehand to meet every situation, and consequently no time will be required for their preparation —(F S Regs, pages 41, 118-125)

The troops will march and occupy their positions immediately on receipt of these orders The defensive positions will always be divided into sections of defence As a rough guide the extent of front that can be defended by a battalion, 600 to 700 yards is a most usual limit for a section of defence Each "section" will be commanded by an officer specially detailed, and will, if possible, be held by a complete unit Woods, etc, which may intersect a position, and be a source of danger, should be made a section of defence, and be defended by a separate unit under a selected

officer The greatest care must be taken, as with outpost troops, *to define the boundaries for each section of defence*, and the sections responsible for their protection —(F S Regs , pages 144-148)

The Infantry of each Section of Defence will be divided into —

i Firing line (¾ the strength of the infantry in each section)

ii Supports (¼ to ⅓ the strength of the firing line in each section)

iii Local reserves (approximately the strength of the firing line and supports in each section)

If the section includes an exposed flank it will be necessary to detail special local reserves to protect that flank

The general reserve [¼ to ⅓ the strength of the whole force] is usually formed from entire units of the three arms, and commanders of sections of a defence will not usually be called upon to provide one

The Firing Line will be placed in trenches, or behind natural cover Its object is to check the attacking troops,

tack, and boxes of S A A can be placed in every trench prior to the commencement of the action The firing line is reinforced, and its casualties replaced from the supports —*(F S Regs , page 147)*

Supports —The supports are placed under cover close in rear of the portions of the firing line they are ultimately to reinforce If no natural covered ways of approach exist artificial ones to the latter must be provided If such are provided, when being heavily shelled by the enemy's artillery, some of the troops in the firing line can take cover with the supports When the artillery fire slackens, or when the opposing infantry get within effective range, these men must re occupy the firing line trenches The duty of the supports is to feed the firing line it must not be confused with that of the local reserves

The Local Reserves —The local reserves are placed in such positions, in rear of their firing line and supports, which will permit them to deliver their local counter-attacks most effectively. These attacks are in the nature of isolated attacks, directed against the enemy when he reaches positions close to the defence, and, if possible, are delivered before has time to establish (i e ,build up) his firing line, or

superiority of fire has been temporarily gained by the defence Care must be taken when delivering local counter attacks to ensure that although every possible damage is done to the enemy the pursuit is not carried dangerously far When a local counter attack has been delivered by the local reserves the latter will retire to its former position covered by the fire of its firing line and supports in rear [For by this time every available rifle of both will have been brought up into the front line]—(F S Regs page 148)

Such local counter attacks will be initiated by the commander of a section of defence when he sees a favourable opportunity and they should be so delivered as to compel the enemy to expend more force than is involved in its delivery The great desideratum is to compel the enemy by such counter attacks to use up his own local reserves to repel them

The General Reserve—As with the attack the general reserve will be kept under the supreme control of the officer commanding the defence Its units will not be used for any minor duties connected with the defence and until the moment arrives for commencing the decisive counter attack it will usually be kept in rear of the weakest flank or if both are strong in that position which best favours the delivery of the decisive counter attack Officers belonging to the general reserve should as far as circumstances permit make themselves acquainted with the ground over which the decisive counter attack will be made The best ground is that which favours the co operation of all arms and the attack will best be delivered against a flank of the enemy's advance if possible the one which threatens his line of retreat —(F S Regs, pages 148-150)

The assumption of the offensive as indicated by the decisive counter attack will not be confined to the general reserve but should it meet with any decisive success the whole of the defensive force will press the enemy with vigour Should it however, fail the firing line supports and local reserves will be responsible for covering the withdrawal of the general reserve consequently these troops should not leave their positions prematurely The moment for the decisive counter attack to be delivered cannot be fixed upon The favourable opportunity will be a fleeting one and when it comes must be quickly taken advantage of [Frequently the best time for its delivery is when the enemy has used up his reserves in a futile attack on the defensive trenches] In all other respects the counter

attack is carried out on the exact lines of an ordinary attack, except that the action of the infantry will be more rapid and the firing line be stronger from the outset

Artillery in the Defence—Having occupied a defensive position it can be assumed that the defence is inferior in numbers to the attack even though the former intends to convert it into an offensive action later Therefore the defending artillery should not disclose its position until absolutely necessary [i e when the enemy a infantry come within effective range] Otherwise it will find the enemy's artillery concentrated upon it Once the enemy a infantry

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characterised by extreme boldness every gun should be brought into position to check his advance and no efforts spared to assist the counter attack —(F S Regs page 142)

Cavalry being essentially an arm of opportunity it is not possible to limit its co-operation in the decisive counter attack to the moment of the advance of the general reserves Frequently it happens that the cavalry can create by its action the opportunity of launching the counter attack —(F S Regs page 147)

The Three Arms on the Defensive—Let us imagine that the following force has been ordered to occupy a defensive position —1 brigade of infantry 1 battery artillery 1 squadron of cavalry 1 field company Royal Engineers 1 section of a field ambulance —(F S Regs pages 140 150)

The cavalry having discovered and reported the direction of the enemy a advance etc the G O C selects a defensive position and decides upon the following distribution of his force —

Infantry—The position being some 1 200 yards in length he divides it into three sections of defence To each "section" he allots one battalion and places it under the command of the C O of each battalion

Artillery—Both flanks offer good artillery positions The centre affords little cover and has a limited field of fire for artillery The left flank is the most exposed to attack the right flank is stronger and more secure from attack He therefore decides to place one section of artillery on the right flank and the remaining two on the left The choice of their actual position he leaves to the artillery commander

The Engineers be detai[illegible]
tion of gun epaulments [illegible]
ings, bridges, creation o[illegible]
erection of obstacles etc [illegible]
would be best done by expert engineers

The Field Ambulance, acting under the advice of its commander is placed in the rear centre, under the best cover obtainable

The General Reserve —Between the centre and the weak left flank is a small valley running from front to rear of the position This is not apparent from the front Through this the G O C hopes to deliver his counter attack With this object and in order to strengthen his weak flank the general reserve is placed in echelon in rear of the left flank

So much for the G O C s disposition Now let us glance at that of one of the section of defence commanders Having made a reconnaissance of the portion of the position for which he will be responsible the O C "section" decides upon the following disposition —

Two Companies to form Firing Line and Supports — Sufficient trench will have been or will be dug or cover [illegible]

Supports —These will dig shelter pits a short distance in rear of those portions of the firing line they will have to reinforce If no natural cover exists these should be connected with the trenches by zig zag approaches, in order that the enemy may not know when the trenches are occupied, or reinforced If this is not possible the firing line must contain both supporting and firing line troops

Local Reserves —The remaining two companies of the "section" of defence are distributed over length of position as local reserves They are not extended but kept in formed bodies in rear of the weakest parts of the defence, or, of those portions which will facilitate the delivery of local counter attacks As the local reserve is usually kept in rear of the hill, or ridge of the defence they have sometimes no entrenchments to prepare Therefore this body, until the attack commences, can be utilised to assist the firing line, and supports to throw up their entrenchments to conceal the trenches, clear the front of

bush scrub, etc, prepare obstacles, improve lateral communications and generally assist in strengthening the defensive position If possible the O C "section" will observe the position, and his arrangements for defence from those positions to his front which will ultimately be occupied by the enemy *This is a very necessary thing to do whenever possible* All ranges to prominent positions will be taken and made known to everyone and if possible conspicuous stones trees etc, which the enemy must pass in his attack, will be whitewashed, and their ranges made known

The present war has seen a curious revival of a form of siege warfare that had come to be associated with the past It cannot altogether be taken as an example of the defensive for the future, but as one produced by exceptional circumstances (i e, large masses of troops well supplied in every respect, a pre-arranged plan for holding one front while

CHAPTER VIII

NOTES ON NIGHT OPERATIONS.

Night operations consist of —

i Night marches to surprise or evade an enemy and to avoid observation by his aircraft

ii Night attacks Chiefly used to secure a portion of an enemy a line difficult to approach by day — (F S Regs , pages 176-190)

Whatever be the object the maintenance of connection is essential So also s a thorough reconnaissance prior to either of above Without these it will be almost impossible to expect success

Distribution for Night Operations —These chiefly differ from day operations by being carried out in close formations Thus a battalion moving to an attack by day is widely extended even when on the march (From vanguard of advanced guard to the rear party of the rear guard, say 3 000 yards) Such an extension would prove fatal to control by night, and the length of this same force by night might be reduced to 1,000 yards or less —(F S Regs page 180)

In column of route therefore close touch must be maintained between all parts of a force conducting a night operation

complete lo

The writer

marching

pletely lost one another during a night operation Therefore on the march have only a small advanced guard preceded by scouts, say 50 to 200 yards to the front, and connected with the main body by means of connecting files every five paces or less Artillery, cavalry, vehicles and horses will be kept in rear of all the infantry

Night Attack —In night attacks three points—1st, starting point, 2nd, position of assembly, 3rd, position of deployment must first be selected Up to the second position troops will march usually in fours as described above From there these formations will be changed into a preliminary formation for attack, say columns of platoons preceded by lines of scouts, 50 to 80 yards ahead and on the flanks When formed they will continue in such

formation until the third position is reached Here they will finally deploy, in readiness for the actual assault This may be in lines of platoons, at deploying interval, with 25 yards distance between them, followed by "reserves" in mass or other close formation These formations are only given as a general guide but whatever formation is chosen they all follow the general lines of the example above

Artillery cavalry vehicles and horses should be left well in rear when advancing for the assault They can be used to occupy a position in rear to cover the retirement should the attack fail and the general reserve can be utilised in a like manner in advance of these arms

Engineers should march with or in rear of the first line they can be usefully employed for removing obstacles and placing positions gained into a state of defence

The Position of Assembly—This must be some conspicuous point that can be recognised at night Its distance from the enemy depends on —

i The nature of the country
ii The enemy s vigilance
iii The possibilities of discovery
iv The size and composition of the attacking force

The Position of Deployment sometimes will coincide with that of the assembly It is the position from which the final arrangements formations, deployments etc are made prior to the attack and must be so situated that the force while there is secure from interruption

Pace—When marching by night a large force cannot calculate upon marching more than two miles an hour, when a large force is formed into a preparatory formation for attack it is not safe to count on its moving faster than one mile an hour In all future warfare the use of aerial scouts by day will make it difficult for a commander to keep his movements secret from an enemy

At present reconnoitring aeroplanes properly handled are practically secure from attack and can gather their information with little danger This condition of things will doubtless change before long by the introduction of destroying aerial fleets whose duty will be similar to that of the Naval torpedo-boat destroyers Meanwhile much in the way of operations must be done after dark and before dawn Consequently night operations assume a far greater importance than ever before This has been made evident during the Russo-Japanese and Balkan-Turkish Wars and more particularly during the one The greatest care must be taken to arrange for

eventuality which may occur All officers should know the following —

i Compass bearings and description of the various points and the route
ii Formations to be adopted throughout
iii Distances and intervals
iv Time and duration of halts
v Instructions for the assault and after (To resist enemy a counter attack)
vi Distinctive marks and pass word (such as handkerchief in back of each man s belt Officers with white cap covers Pass word Waterloo)
vii Position of Commander Reserve etc

Men will be instructed in the portions of above which are necessary for them to know and must not talk smoke load rifles (magazines will however be charged) allow equipment to rattle or in any other way endanger the secrecy of the march —(K S Regs pages 178 179)

At position of assembly all men must be told —

i Object in view and direction of objective
ii Formations to be adopted at position of deployment
iii Part each has to play
iv What is to happen if the enemy is not surprised

Company officers should impress on their men —

i Rifles must not be loaded but magazines should be *charged and cut offs closed and no one is to fire* without a distinct order
ii Until daylight bayonets only are to be used
iii Absolute silence must be maintained up to moment of assault The troops will march as quietly as possible Accoutrements must not be allowed to rattle
iv No smoking allowed and no matches to be struck
v If obstacles are met which cannot be easily traversed or removed the troops must lie down till a passage is cleared

Orders for Night Attacks and Night Advances

1 In framing orders for night operations it may be necessary to deal with the following points in addition to those dealt with under operation and attack' —

(a) Time of assembly at departure from and description of the position of assembly

(*b*) Order of march and formations on leaving the position of assembly Distances and intervals Maintenance of communication
(*c*) Compass bearing of the route
(*d*) Time and duration of halts
(*e*) If possible the position of the deployment should be described and its distance from the position of assembly and from the point selected for attack notified
(*f*) Formation to be adopted at the position of deployment
(*g*) Special instructions for the assault and the signal for it
(*h*) Short description of the ground to be crossed
(*j*) *Description of the position to be assaulted*
(*k*) Conduct of troops during the advance
(*l*) Action in case the enemy opens fire
(*m*) Action after the position is captured to resist counter attack
(*n*) Extent to which the captured position is to be fortified and the detail of troops who are to perform this duty
(*o*) Action of reserves or neighbouring troops against positions likely to enfilade the captured position
(*p*) Distinctive marks and watchword
(*q*) Place of the commander at the position of assembly during the march thence and at the position of deployment

2 Until the troops reach the position of assembly no more should be made known to them than is absolutely necessary

Defensive Measures—On the defence care must be taken to get early intimation of an enemy's advance Obstacles must be erected, under close rifle fire of defence, and concealed from view, if possible, of enemy's artillery Much practice should be had in loading aiming and firing at night time Without really effective fire no obstacle will prove sufficient in itself to stop a charge

(Read pages 176—190, F S Regs)

CHAPTER IX

NOTES ON CONVOYS.

By the word "convoys" is meant transport carrying the munitions or provisions for troops and this naturally requires protection As convoys march in rear of the fighting troops large escorts for their protection can seldom be spared Consequently a convoy scheme usually requires arrangements for as much protection as possible from a small escort This entails very careful distribution of the latter —(F S Regs pages 213 215)

Distribution of Escorts to Convoys —The distribution of the escort must permit of the main body of the escort remaining concentrated and ready for instant action while at the same time the most vulnerable points of the convoy must be guarded in adequate strength In other words the escort is compact and mobile and moves independent of the convoy The main body of the escort might move with an advanced guard (chiefly of cavalry if available) and a rear guard It should move parallel with the convoy on the exposed flank (*i e*, the one in the direction of the enemy) or in that position from [illegible]
of sufficient strength to
convoy should be deta
head centre, and near
guard Frequently an advanced guard need not be found by this internal protective force, that formed by the main escort fulfilling that duty for both parties, but if required it should be added Sufficient men must be distributed among the wagons to maintain order among the drivers Pack animals should precede wagons, and the wagons should follow in the following order — Ammunition ambulance and the remaining supplies in order of their relative tactical importance They should be divided up into sections of 25 vehicles, each with an escort, and there should be 10 yards between sections

The escort must not consider itself tied to the convoy, but should move where it can best defend it and beat off attacks of the enemy

Fighting should be avoided if possible, but, if inevitable, it should be done as far from the convoy as possible

Dispositions of Convoys during an Attack —

i If attacked by small bodies of the enemy (i e of a strength that can be easily resisted by the escort) the convoy should continue its march

ii If attacked in strength it may be necessary to park (i e, close up the convoy into as small a space as possible without confusion) and concentrate the escort for its defence but this must only be done as a last resource

If the convoy consists of prisoners of war they should be forced to lie down during an action (This enables a small guard to look after them and prevents their suddenly overpowering it

No very definite rules can be laid down for the protection of convoys Their importance will be recognised by all and the difficulty of providing adequate protection is now increased by the advent of mechanical transport Officers charged with the duty of protecting convoys must therefore make what arrangements they consider best and if attacked must follow the general lines laid down for the defence of a position

The above general rules are applicable to [illegible] operating in a hostile country where an attack [illegible] made upon them In the present war the extra [illegible] situation is presented of two opposing lines [illegible] supplies stores cavalry etc operating in a [illegible] behind same No escort is therefore required [illegible] one to prevent pilfering etc This is a happy [illegible] ever which cannot be taken as an example for [illegible] paigns or indeed be guaranteed to last [illegible]

(Read pages 213 215 [illegible] Regs

CHAPTER X

AMMUNITION SUPPLY.

Ammunition Supply—The following ammunition is carried for each infantry soldier in the field —

i Carried on the soldier 120 rounds

ii Carried in regimental reserve (on S A A carts and mules), 100 rounds (50 of these will probably be issued to each soldier just prior to commencement of action)

iii Carried with brigade ammunition column 80 rounds

iv Carried with divisional ammunition column, 50 rounds

v Total with field units, 300

vi Carried with ammunition park, 100 rounds A further 100 rounds are carried with the reserve ammunition on the lines of communication making a total of 550 rounds per man As a general rule, a soldier would not fire more than 300 rounds in even a big engagement

In addition to [illegible]
for each machin[illegible]
mental reserve,

from the brigade ammunition column (The horses being taken out of the empty carts and returning with full ones) This process is repeated until the rearmost supply is drawn upon Therefore a cartridge passes through the following stages in its transit from the line of communication and ammunition park —

I From divisional ammunition column to brigade ammunition column by an ammunition wagon II From brigade ammunition column to brigade reserve by a S A A cart III From brigade reserve to battalion reserve by a S A A cart IV From battalion reserve to rear of firing line by the company mules V From company mules to firing line by an ammunition carrier or soldier advancing VI From N C O of firing line to private who finally fires it

CHAPTER XI

NOTES ON COVER.

Cover in all tactical operations plays such an important part that this book would be incomplete without some reference to it

Cover can be divided into two kinds —

i Cover from view (In view of modern inventions of war—aerial craft etc —this has enormously increased in importance)

ii Cover from fire

The latter should always if possible fulfil both conditions The use of cover pre supposes a defensive attitude and though recourse to it will under certain circumstances be necessary it must always be regarded as a means to an end and not an end to itself The principal aim in its provision is to enable the soldier to use his weapons with the greatest effect the second to protect him against the adversary s fire By thus reducing losses and increasing the power of resistance in any part of the theatre of operations more troops are available to swell the force destined for decisive action —(F S Regs , page 146)

The following points should be borne in mind when examining a locality which it is desired to strengthen —

(*a*) The strong and weak points of the position to be defended should be carefully studied and the site for entrenchments chosen with due regard to tactical requirements and economy in men

(*b*) The enemy in attacking should be exposed to the fire of the defenders during his advance more especially for the last 100 or 300 yards To ensure this the foreground may require clearing

(*c*) The enemy should be deceived as to the strength and dispositions of the defending troops, and the character of their works

(*d*) The defenders should be sheltered from the enemy s fire and as far as possible, screened from his view by natural or artificial cover so arranged as to permit the greatest possible development of rifle fire

(*e*) The free movement of the attacking troops should be hindered by leaving or creating obstacles to detain them under fire, or to break their order of attack

(*f*) The free movement of the defenders should be assisted by improving communications within their position and clearing the way for counter-attack

Fire Trenches—The ideal site for a trench is one from which the best fire effect can be obtained, in combination with complete concealment of the trench, and of the movements of supports and reserves in rear Such positions being rarely found the best compromise must be sought bearing in mind that a good field of fire for at least 100 yards is of primary importance

position should conceal and shelter the defender's reserves and communications, while enabling the movements of the enemy to be observed

It may sometimes be advisable to place the infantry fire trenches at or near the foot of a slope so as to obtain a grazing fire while the artillery is posted on higher ground in rear It must, however be remembered that it will be difficult if not impossible to reinforce the defenders of such trenches or to supply them with ammunition water, food etc during daylight therefore if held ample arrangements for their supply must be previously arranged In any case such trenches could only be tenable if quite concealed

Provided the field of fire is good a parapet cannot be too low and in most cases no parapet at all need be provided Every endeavour should be made to arrange the trenches so that the front of one is swept by the fire from those on either hand, for which purpose short trenches up to 50 yards or less in length are more easily adapted to the ground than those of greater length

Earth which is not required should be carried away to some spot under cover or formed into dummy parapets If wheelbarrows are not available earth may be carried away in sandbags or in squares of matting etc slung to a pole

Every artifice should be used to mislead the enemy as to the positions of the trenches and guns *e g* conspicuous dummy parapets not in the alignment of any real fire trenches or of closely supporting artillery may be thrown up to draw his fire and may also be equipped with dummy

guns, paper masks, helmets, etc They would be specially suitable if used in conjunction with a false or advanced position

Scrub, long grass, etc forming a natural screen to trenches, should not be trampled down or otherwise interfered with more than is absolutely necessary to give a clear field of fire

Turf which may be needed should be taken from some unseen spot, or it may be possible to take it from a strip of ground, which with a little labour, may be made to resemble a trench Turf used for concealing parapets should be laid so that spaces do not occur between adjacent sods

The *design* of a trench will depend on the time and labour available on the soil on the site, and on the range and description of fire which may be brought to bear on it but the following rules are common to all —

i The parapet should be bullet proof at the top (i e 3 feet in depth)
ii The parapet and trench should be as inconspicuous as possible
iii The interior slope should be as steep as possible
iv The interior should be protected, as far as possible, against oblique and enfilade fire, and from the 'backfire' of shrapnel and high explosive shell A mound in rear is therefore required, which must be carefully concealed
v Arrangements for drainage should be made
vi The bottom of the trench should be wide enough to allow men to sit in it
vii The narrower the trench, at top, the better
viii Shelters should be dug in the sides

Should time be available every endeavour should be made to improve cover and facility of communication

Should a higher command than 1 foot 6 inches be required to enable the defenders to see the ground in front, the parapet must be raised with earth obtained by widening and deepening the trench A firing step, which should not exceed 1½ feet wide, is necessary 4½ feet below the top of the parapet in such a case

Where the ground in front can be seen without any command, the excavated earth can be removed or formed into a

as gradually to improve the cover provided It must not be thrown haphazard to the front with a view to subsequent arrangement

An elbow rest is useful because it supports the arm while firing, and is convenient for ammunition, but it is wasteful of head cover, and the vertical exposure of the firer is greater than when no elbow rest is used It is therefore not recommended

The drainage of trenches must be attended to from the first The bottom of a trench must be sloped to a gutter which should preferably be made along the back of the trench Any water collecting in it should be led off to lower ground or else into soak pits which may be about 2 or 3 feet in diameter and 3 feet deep and filled with large stones Care must be taken to prevent rain water running into the trenches from the surrounding ground

Fire trenches should usually be provided with small recesses in which to place packets of ammunition These will also serve as steps by which to reach the crest should an advance be ordered

Ramming earth decreases its resistance to bullets, it should therefore be allowed to lie naturally as thrown up except in the case of shelters constructed under a parapet when some ramming may be advisable to prevent water percolating into them

Traverses —Trenches should always be traversed and recessed Traverses give protection against enfilade fire and also localise the effect of a shell bursting in the trench A traverse 6 ft broad should be left every 9 yards length of trench, with the 'tongue' of traverse, projecting towards the enemy This enables men to fire from traverses When the ground is suitable an irregular line of trench may obviate the construction of traverses, but the best lines of fire must never be sacrificed for this reason Against oblique or enfilade fire from long ranges traverses alone will not suffice on account of the steep angle of descent of the bullets and overhead cover may be necessary Recesses in the parapet large enough to hold one or two men give protection against such fire Such recesses are best made after the trench has been excavated

Communication Trenches — Covered communications must always be arranged from the firing line to the rear These, by concealing the movements of the defenders will permit of the firing line being reduced to a minimum in cases where it is being attacked by artillery fire alone, or where the attacking infantry is out of range, and will also enable the supports to reach the firing line under cover.

Time and labour in the construction of these trenches will be economised by a skilful use of the ground and by reducing the distance between the cover for the supports and firing line as much as possible 25 yards apart may be taken as a rough guide

They may require parapets on both sides and when exposed to view or enfilade fire should be traversed and given overhead cover

Notes on Trenches from the Experience of the Present War

The phase of Trench Warfare has taught all forces engaged much that is useful and re introduced lessons learnt by those who were at Laardeburg in 1900 Deep narrow trenches traversed and recessed (as on pages 104 107), with a low command and containing shelters dug in their sides now called Funk Holes were there much

cealment from aircraft is difficult to arrange for but much can be done by means of dummy' trenches one a few inches deep with a flat parapet being sufficient to deceive air observers

ar

ol
food etc
their positi
importance of arranging for good drainage of trenches cannot be insisted on too strongly Arrangements should

backwards in the enemy's direction flashing the lamp at intervals towards his own line This gives a good idea of the field of fire and facilitates the most important question of effective siting Without some such guide trenches may be found, at dawn, to be exposed, and useless It may be taken for granted that badly sited, and ill-concealed trenches under artillery observation will be quickly ranged upon and rendered untenable

Officers and men must be taught to entrench on the darkest nights on strange ground and in conjunction with some tactical scheme which will test their power of correct siting and concealment A trench sited by day, or sited by night on ground previously known to all is of small instructional value, and is unrealistic

Throughout this campaign the spade will only rank as second to the rifle and the ability with which a battalion can sink into the ground will be a test of its tactical value and will make all the difference to its casualty lists The knowledge that it requires little earth to stop a shrapnel bullet and that no amount of cover can keep out a Black Maria considerably lightens this task Funk Holes' scooped out of earth or sand require to be carefully strutted to prevent their tumbling in The remaining things appertaining to the safety and comfort of a trench are purely common sense ones, and need not be enumerated The principal lessons of this war from an entrenching point of view are —

Importance of —

i Siting and concealment of trenches
ii Rapidly getting to ground both day and night
iii Free communications between all trenches
iv Protecting trenches from enfilade fire
v Obstacles in front of fire trenches
vi Deceiving air observers (i e dummy trenches etc)
vii Arrangements for cleaning and oiling rifles in trenches and executing minor repairs
viii Necessity for keeping rifles clean and ready for action

The Entrenching Implement

The entrenching implement has more than justified its existence and has already saved many hundreds of lives When opposed to infantry fire alone or where trenches can be dug by its aid without being observed by the enemy's artillery, the pattern trench on page 104 for cover lying down ' is recommended This can be subsequently turned into an ordinary fire trench by connecting the individual trenches when heavier entrenching tools become available When however under the observation of the enemy's artillery the narrower the trench is the better and a small trench of the pattern on page 105 for kneeling is advisable This can afterwards be deepened for standing It will be understood that the "searching" power of modern artill

increase its already undoubted value

Hedges—Hedges and banks which interfere with the defender's fire or screen the attack, must be removed so far as time will permit The clearance of hedges perpendicular to the front is of less importance than those parallel to it

Ordinary hedges are principally valuable for the concealment they afford Unless they are very thick wire and stakes must be added to render them efficient obstacles It must be remembered that anything which forms a good target (i e, small wood house hedge etc) and is suspected to be concealing troops will be shelled by the enemy's artillery

Where there is a ditch on the defender s side, it can easily be converted into a *useful fire trench with little work* If there is no ditch on the defender's side, a trench should be

excavate such trenches will usually be longer than that required for ordinary trenches on account of roots, and at first work must be concentrated only at the points to be occupied by each rifleman

Embankments and Cuttings—Embankments are not, as a rule, good positions for a firing line exposed to artillery fire, as they offer opportunities for accurate ranging, they must, however, often be held in order to bring fire to bear on what would otherwise be dead ground They can be defended by occupying the rear side, or the front side, or, better still, by a combination of both methods The front side gives a better view of the ground, but cover can be

The rear
n obstacle,
ance, and
secures good shelter for supports Generally speaking, fire trenches should be sited on the front side of cuttings at reentrant angles and on the rear side at salient angles, not necessarily on the actual edge of the cutting

A road cut on the side of a hill will generally be visible to the artillery of the attack at long range and should not therefore be held unless it offers special facilities for defence or is artificially masked

Walls—Walls can be knocked down by using picks crowbars and hammers or pole of a timber etc similarly treated If and there is no levelled cover

To give protection against rifle fire a wall must be well [illegible] wall should not be held [illegible] for defence [illegible] desired to make use it should be [illegible] as a revetment and a parapet thrown up against it

A wall between 4 feet and 4 feet 6 inches high can be used as it stands If a wall is less than 4 feet high a small trench should be made [illegible] additional cover

Between [illegible] feet and 6 feet 6 inches high a wall can be noticed but above 6 feet height it becomes [illegible] to allow fire on the wall [illegible] the wall [illegible] loopholed

Loopholes [illegible] to the [illegible] of the [illegible] together than 3 feet [illegible] and the [illegible] symmetrically The [illegible] by means of crowbar or pick [illegible] the [illegible] and should be [illegible] the chance of bullets entering A rifle held in the required position will give the form and height of the loopholes

When [illegible] firing [illegible] in front of the wall

Care must be taken [illegible] cutting trenches unprovided with [illegible] so close in front of masonry walls that rocket [illegible] to strike the occupants of the trenches

[illegible] wall [illegible] provide a good rest for the rifle

When a wall has been deliberately loopholed for fire many dummy loopholes or marks as possible may be added to the exposed side in order to multiply targets at [illegible] ranges

(Illustrations [illegible] S Legs)

FIRE TRENCHES

Fig 1

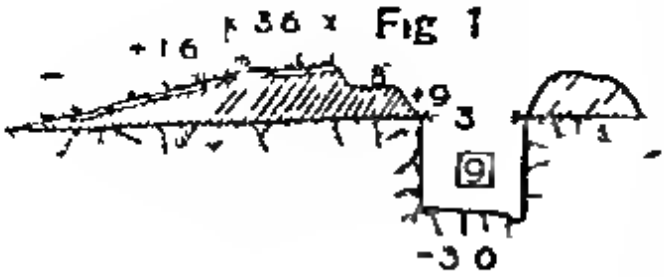


Fig 2

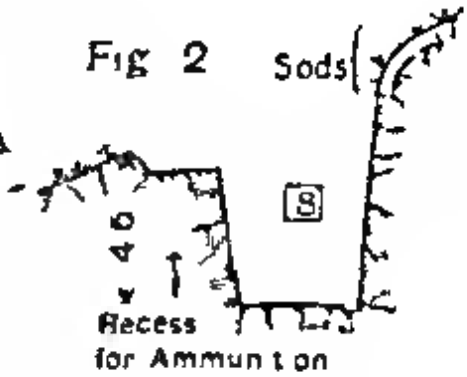
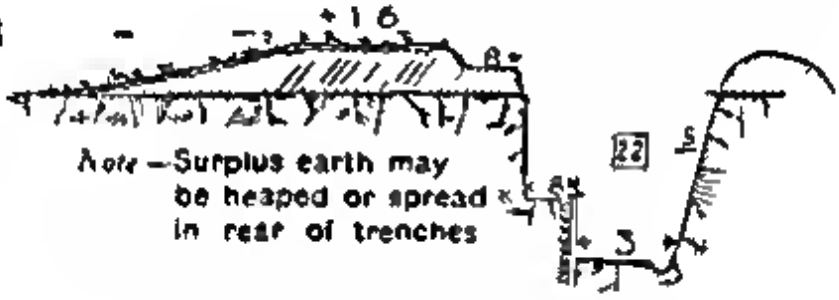


Fig 3



COVER LYING DOWN

For troops exposed to r fle fire only)

Fig 4

SECTION

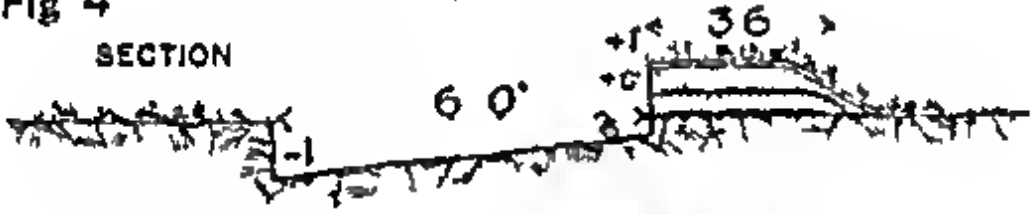


Fig 5

PLAN

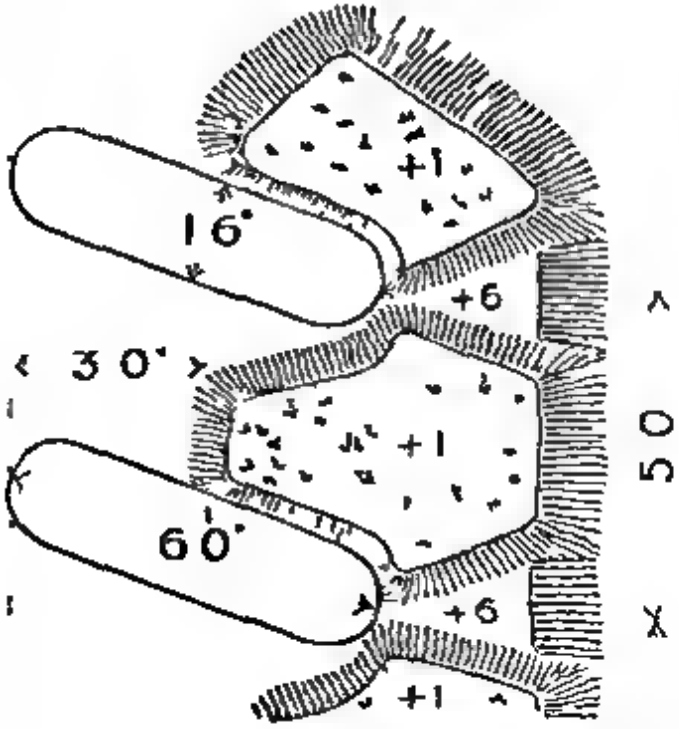
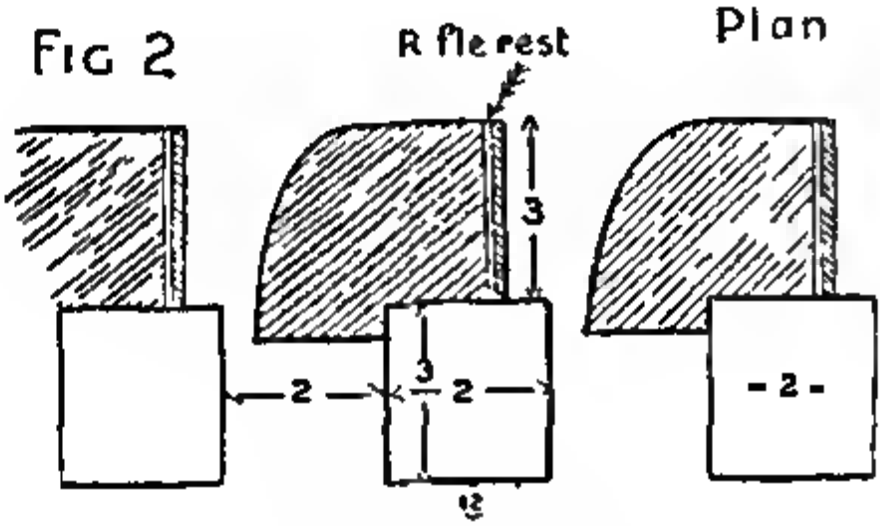


FIG 1 Pattern of Trench for Kneeling made with Entrenching Implement

FIG 2



TRAVERSED TRENCH
WITH SHELTER RECESSES

FIG 3

COMMUNICATION TRENCH.

FIG 4

FIG I Pattern of Trench for Kneeling made w th Entrench ng Implement

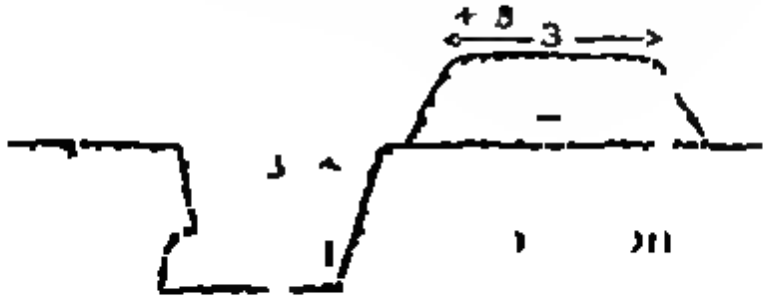
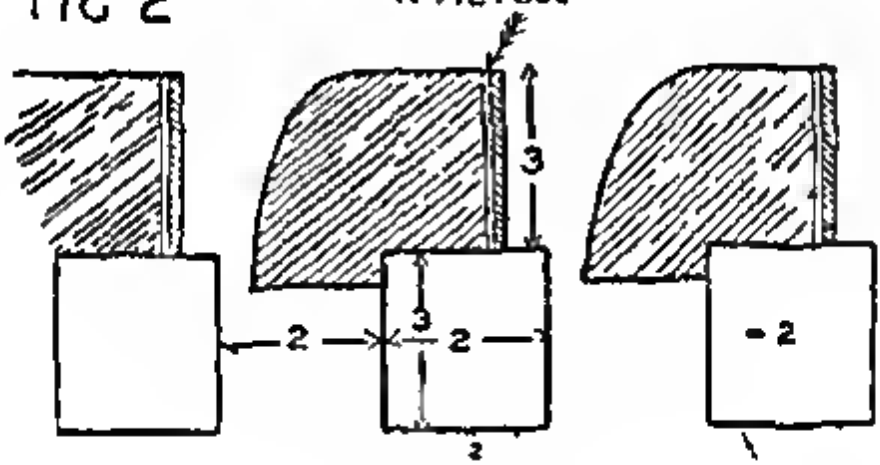


FIG 2



TRAVERSED TRENCH
W TH SHELTER RECESSES

Fg 3

COMMUNICATION TRENCH

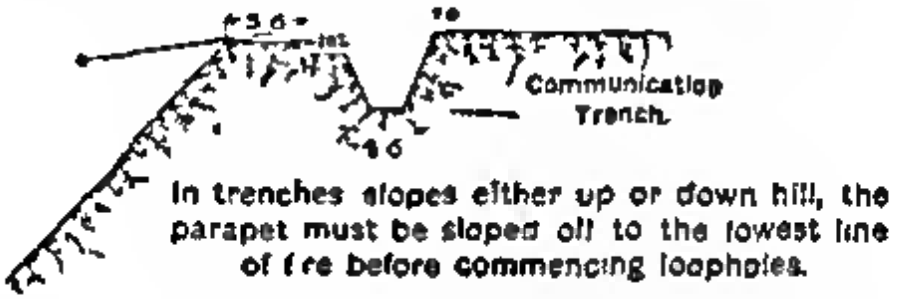
Fg 4

CUTTINGS AND EMBANKMENTS

EMBANKMENTS.

Fig 1

Fig 2



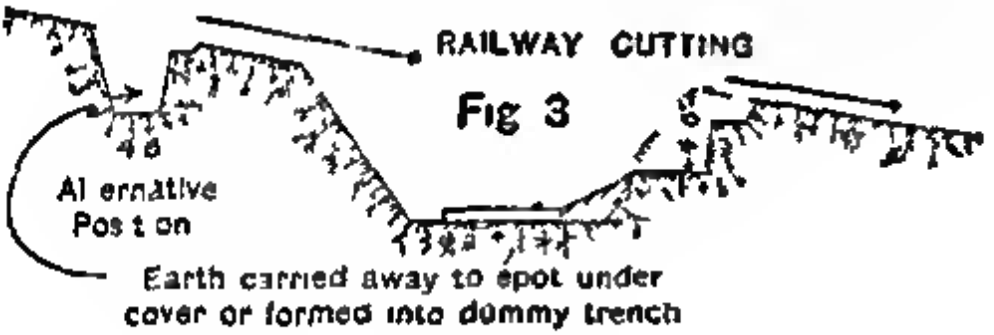


Fig 3

Fig 4

HEDGES.

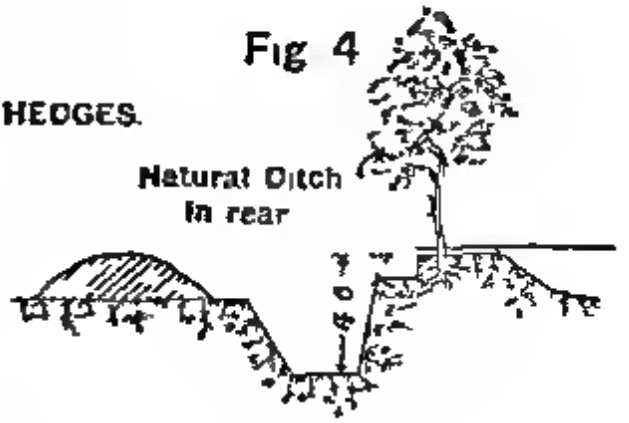
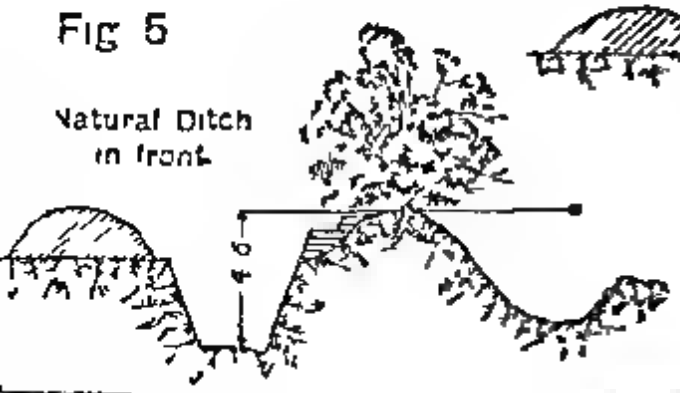
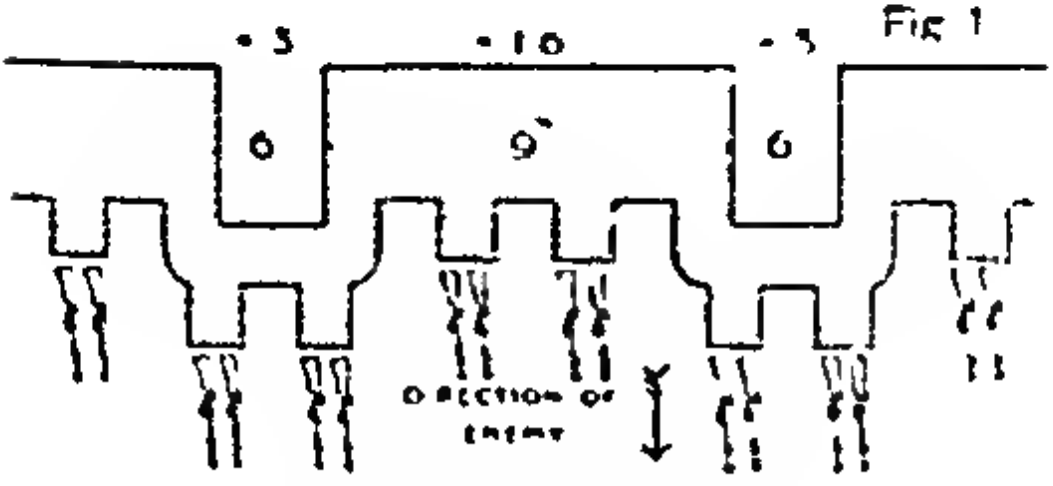


Fig 5



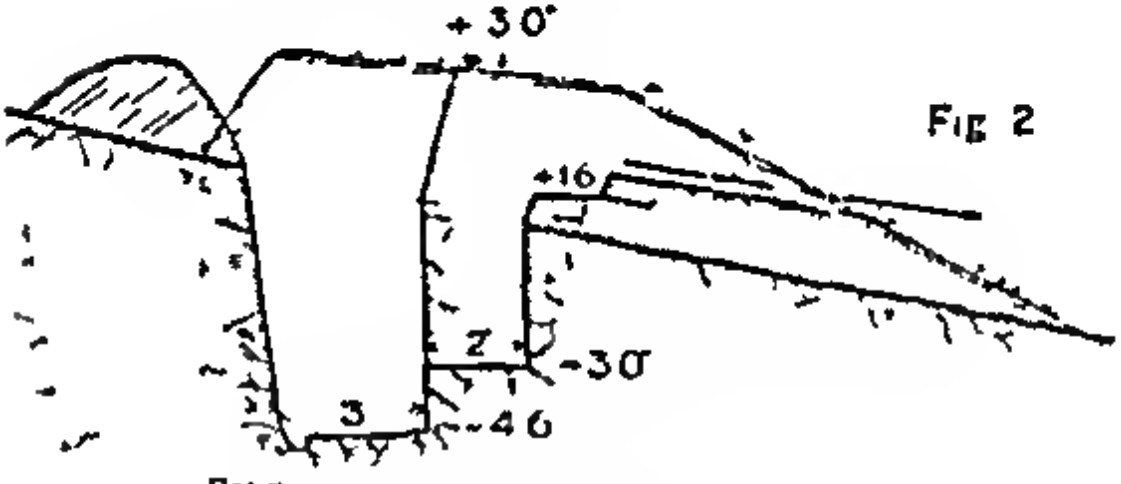
TRAVERSED AND RECESSED TRENCH

FIG 1



SECTION THRO' RECESS

FIG 2

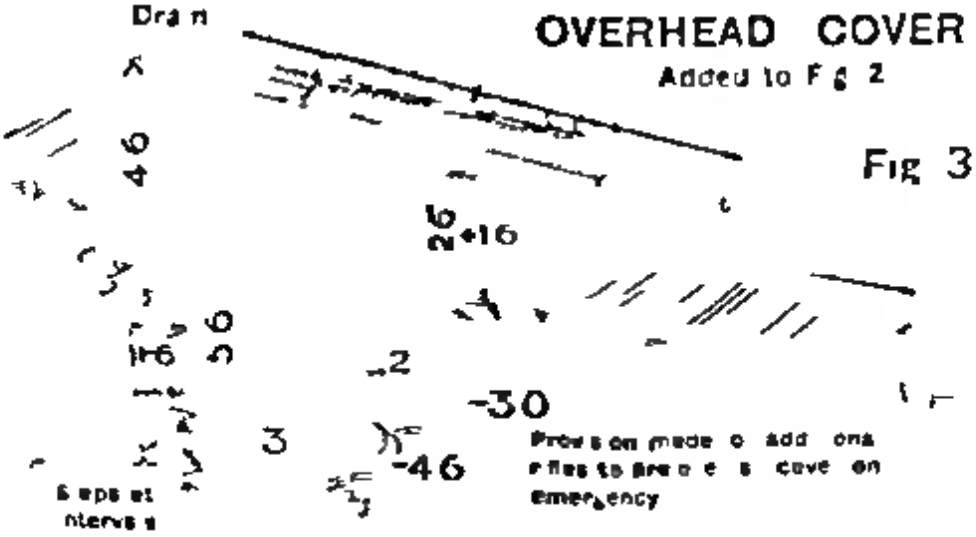


Drain

OVERHEAD COVER

Added to Fig 2

FIG 3



Provision made to add ons piles to brace cover on emergency

Steps at intervals

6 Posts clear of recesses and not more than 5 ft apart.

The defenders should be able to fire over them, and, if placed in a street they should be flanked both in front and rear by the fire from adjacent houses

Passage of Obstacles—Obstacles may be crossed by using hurdles planks, fascines, bundles of straw, etc , or by rough ladders with steps made of pieces of plank about 9 inches wide and a pace apart Handsaws axes, bill hooks, and cutting pliers should always be carried by a party removing obstacles Ropes, grapnels hedgers' gloves and gun-cotton may also be useful

Barbed Wire—In the present war barbed wire has very

cover of night In an em effective obstacle if pegge without any stakes Ca possibilities of barbed wir the front It will be fre and practice in cutting obstacles by its aid and, use, and limitations is well worth the study of all training for the field Every soldier should know how to use barbed wire to the best advantage, and be taught to cut same silently and when lying down Speed is essential in its creation as an obstacle and troops must be accustomed to improvising an effective obstacle out of whatever material may be at hand —(Page 187, F S Regs)

CHAPTER XIII

NOTES ON THE ATTACK AND DEFENCE OF A RIVER LINE.

Rivers in all wars prove serious obstacles to an attacker, and good obstacles for a defender. It is not within the scope of this book to deal with very broad rivers, but with narrow ones not fordable everywhere. Those fordable everywhere would not constitute an *obstacle* unless converted into one.

In Attack.—Having by a reconnaissance discovered the number and condition of the bridges, fords, approaches, boats, ferries, etc., of that portion of the river within the area of operations, and the nature and extent of the positions occupied by the enemy, the O.C. attack decides upon the locality best suited for his crossing. This should be some spot hidden from the enemy's view, and with good fire positions on the enemy's bank for a covering party. As a rule a re-entrant bend of a river towards the attack is a source of weakness to the enemy as this permits a covering fire to be directed on his troops when trying to prevent the crossing. It is an additional advantage if the

The first troops sent across, covered if necessary by artillery and rifle fire, will be the covering party. This can cross by boats, rafts, etc., or may even have to swim over. When across it will occupy the best positions, if necessary driving off the enemy in the neighbourhood, and will strengthen its position by all means available, assisted

The defenders should be able to fire over them, and, if placed in a street, they should be flanked both in front and rear by the fire from adjacent houses

Passage of Obstacles —Obstacles may be crossed by using hurdles, planks, fascines, bundles of straw, etc , or by rough ladders with steps made of pieces of plank about 9 inches wide and a pace apart Handsaws axes, bill-hooks, and cutting pliers should always be carried by a party removing obstacles Ropes, grapnels, hedgers' gloves and gun-cotton may also be useful

Barbed Wire —In the present war barbed wire has very

the trenches and placed in position and staked down under cover of night In an emergency barbed wire forms a most effective obstacle if pegged down in coils along the front without any stakes Certainly the careful study of the possibilities of barbed wire should be made by all going to the front It will be frequently encountered when there, and practice in cutting it, by day and night, creating obstacles by its aid and, generally getting familiar in its use, and limitations, is well worth the study of all training for the field Every soldier should know how to use barbed wire to the best advantage, and be taught to cut same silently, and when lying down Speed is essential in its creation as an obstacle and troops must be accustomed to improvising an effective obstacle out of whatever material may be at hand —(Page 187, F S Regs)

BRIDGING EXPEDIENTS

Tarpau n 18 × 15 stu ed w th st aw d

Fig 1

Fig 2

Raft of four tarpaul ns as F g 1

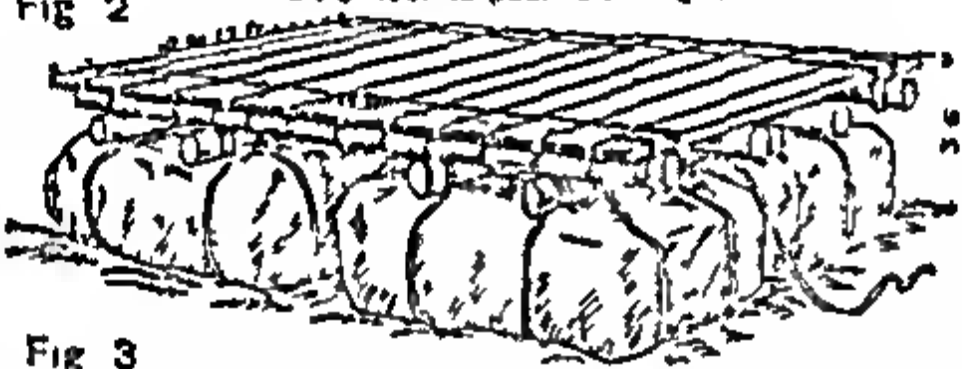


Fig 3

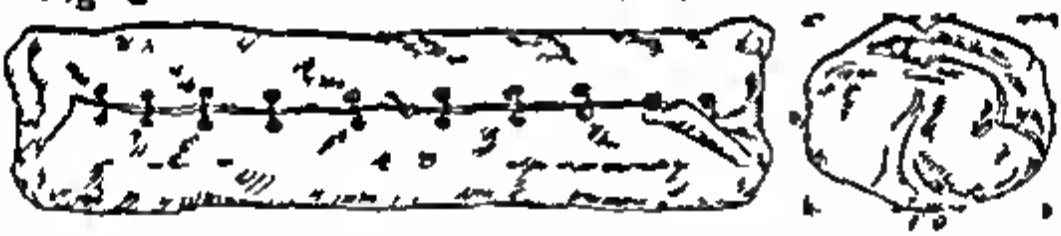
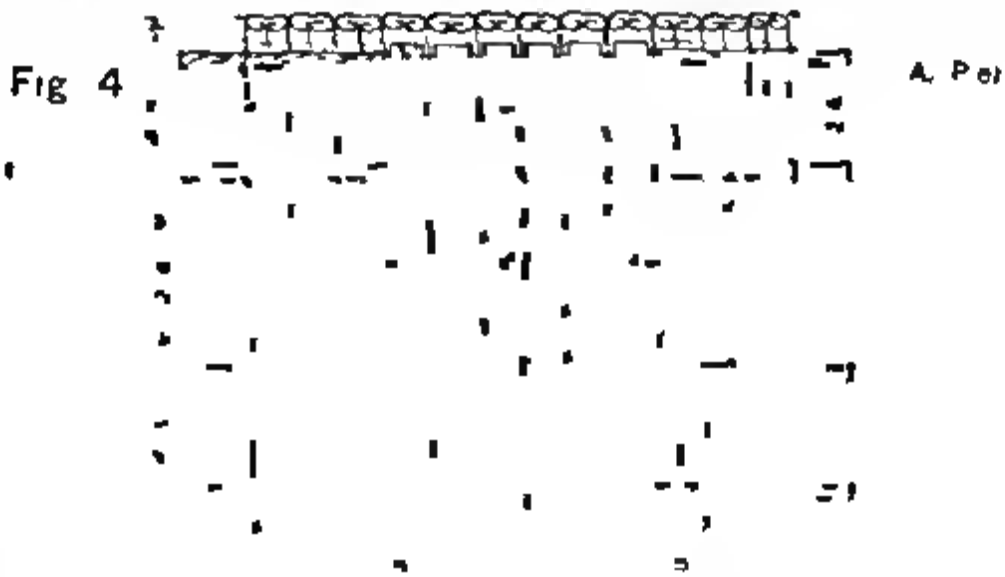


Fig 4



CHAPTER XIV

NOTES ON DEFENCE OF VILLAGES.

Villages and groups of houses often play an important part in a defensive position By careful preparation they may enable troops to offer an obstinate resistance Villages can be divided into three main classes —

I Those running lengthwise across an enemy's front (often of little breadth)

II Those running end on to an enemy s front

III Those circular, or nearly so

Those of I can be made very strong in front but are vulnerable to flank attacks and arrangements must be made to protect the flanks (Trenches dug, hedges and walls prepared, etc)

Those of II can be made very strong on the flanks, but require the end presented to the enemy to be strengthened and extended by entrenchments, etc

Those of III can usually be converted into very strong positions both on front and flanks

posts

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cor
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ru

line of defence (really a firing line, supports, and reserves) The 1st line will occupy trenches loopholed walls, hedges, etc , some distance in front of the village (as the houses, walls, etc , forming the actual front are sure to be shelled by the enemy) This party will create obstacles, clear the front, and arrange for converging fire to be delivered from its position upon the enemy's advance The 2nd line will prepare those houses, walls, etc , best situated for defence (loopholing walls, etc), preferring sites which will not be immediately under the enemy's artillery fire The 3rd line will select and prepare those buildings situated well within the village which will act as "keeps," or final strongholds

[illegible]

holding it to serve both for drinking and for putting out fires caused by bursting shells. Supplies of ammunition will be secured and arrangements made for its distribution and for the transport and housing of the wounded. If driven in the 1st line will fall back on the 2nd line's position. If this has to retire it will reinforce the garrison of its "keeps." Everything that can be done to delay, hinder, disorganise and entrap the enemy must be done and arrangements made for the protection of flanks and for counter attacks.

The artillery and cavalry will usually delay the enemy's advance as much as possible and, when compelled to retire, will occupy positions in rear or on flanks, or those positions from which they can best assist the infantry defence.

Use of Villages in Defence.

1. For the defence of a village, a definite garrison should be detailed under the command of a selected officer. The latter will be responsible for selecting the main and any interior lines of defence, for dividing the village into sub-sections, for allotting to each a proportion of the garrison, for arranging for a central hospital for wounded men, and for notifying the position of his headquarters. A general reserve should be retained to deliver local counter-attacks.

2. Each subordinate commander should consider the preparations for the defence of his sub section in the following order:—

(a) Improvement of the field of fire.
(b) Provision of cover, much of which may be done concurrently with (a).
(c) Provision and improvement of communications.
(d) Provision of obstacles and barricades.
(e) Arrangements for extinguishing fires.
(f) Ammunition supply.
(g) Food and water.
(h) Removal of sick and wounded.
(j) Retrenchment.

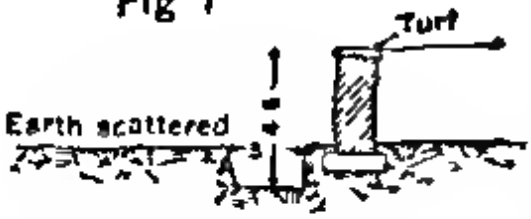
3. The firing line should at first be placed in front of any buildings to prevent casualties from shells which burst against their walls.

Machine guns firing from within rooms, through slightly open windows have proved most effective and are extremely difficult to detect; in fact, machine guns have proved invaluable for defence of villages.

WALLS

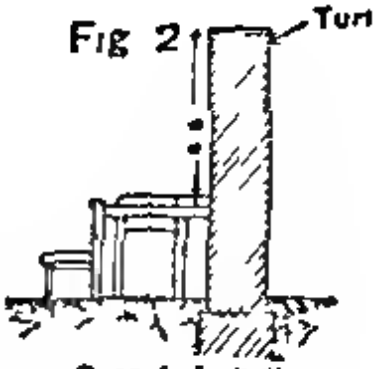
For Loopholes see Plate XI

Fig 1



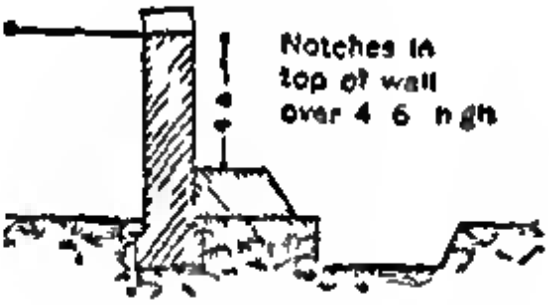
Wall less than 4 6 high

Fig 2



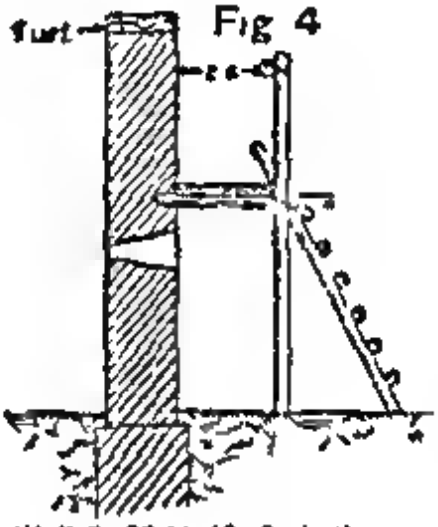
Over 4 6 high
and no time for cutting

Fig 3



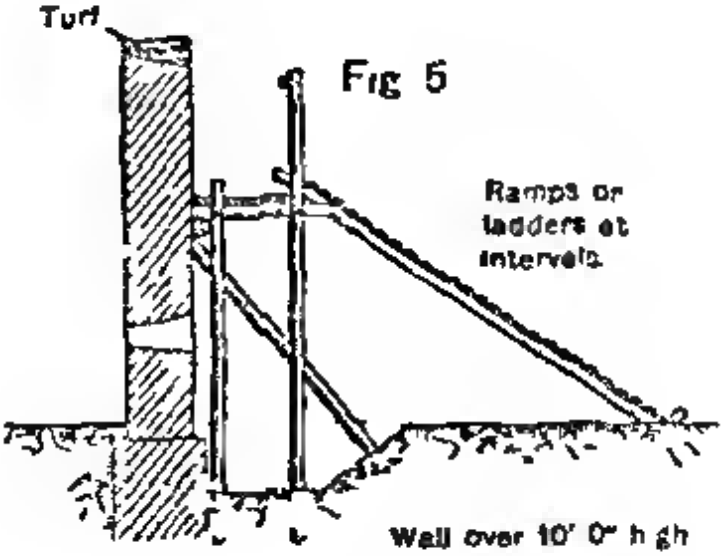
Size as
required

Fig 4



Wall 8 0" to 10 0 high
Two Tiers of Fire

Fig 5



Wall over 10' 0" high

CHAPTER XV

DEFENCE OF WOODS.

The arrangements for the effective defence of a wood, like all tactical operations must depend upon the conditions of ground strength of force extent of front etc

A small wood in rear of a defence is useful to conceal supports and local reserves etc (for the enemy are unlikely to waste the large amount of artillery ammunition that would be required to effectively search the whole of it)

The front edge of a wood often has a boundary capable of being quickly made into a good fire position but usually offers a good mark for artillery fire, for this reason it may be desirable to place the firing line some 50 yards in advance this being about the maximum distance short of the wood at which shrapnel should be burst, in order to be

This allows the front edge to be shelled without the same risk to the defence as there would be if the extreme edge were held If the wood is too extensive for the firing line to hold entirely the best tactical portions only can be held, and the remainder entangled, and otherwise turned into effective obstacles As trenches are more difficult to dig

stacles If an enemy once succeeds in gaining a wood held by the defence, it will be able to fight on exactly the same conditions as its defenders

Where roads, rides or clearings exist in a wood the rear edge may be organised as a second line of defence

Much can be done by skilfully arranging obstacles in a wood which will, without causing suspicion, cause the enemy to change his direction, or to lead his men to crowd together in front of carefully prepared ambushes

Alternative positions will often prove useful in rear of woods, and may be used to prevent an enemy from leaving same An advance through a thick wood makes effective co-operation, control, and formations a most difficult task, and much can be done by a defence to make it an almost impossible one

The two attributes common to most woods are the obstruction they offer to the passage of troops, and the concealment they provide

Special precautions are necessary for the defence of woods which run down from a position towards the enemy, since they make co-operation between the artillery and infantry of the defence almost impossible and afford the enemy a covered line of approach

In the case of most woods the improvement of communications is one of the first considerations

If defences in rear of a wood are more convenient than in front, the best arrangement will be to straighten and entangle the flanks and rear edge and take up an enfilading position some distance behind Communications throughout the wood should be blocked

The conduct of artillery and cavalry in the defence of a wood is similar to that in the defence of a village Should, however, it be necessary for the artillery to take up a position in the wood, care must be taken to provide suitable communications for same

Woods have played an important part in the present war They afford excellent cover from an enemy's aircraft and give shelter from the weather for bivouacs The German shells are made to burst downward and backward, as well as forward; consequently this latter effect is not so pronounced as was expected, and woods can be held, by the

weather A short exercise in an easy wood, such as merely marching through same on a compass bearing, is of little value

CHAPTER XVI

NOTES ON GROUND.

In all tactical problems the intelligent appreciation and use of ground must naturally play an important part

Ground affects tactical operations in many ways by obstructing view fire movement etc Fortunately as a general rule ground favours or interferes with both attack and defence in an equal ratio

Ground usually is of one of four different kinds i level ii undulating iii hilly iv mountainous

Level ground is either close or open country By *Close Ground* is understood ground intersected by high hedges banks walls or covered with woods trees houses etc in fact anything natural or artificial which limits the view or seriously interferes with movement across country

By *Open Ground* is meant the reverse of close It will however be borne in mind that a country can be open as regards view but close as regards going This will be when the surrounding ground is very marshy and possesses numerous rivers or such like which will prevent the uninterrupted passage of cavalry or artillery Such country co

[illegible]

ne
to
le y over 15 degrees) with rifle because the field of view is usually limited Infantry fire from a height is less accurate than that from comparatively level ground

Ground and its Use

1 The wise employment of every feature of the ground is of great importance in promoting fire effect and in reducing losses

One of the chief uses of ground is to obtain cover from view so as to enable troops to be pushed forward with a minimum of loss and to effect a surprise In these cases the paramount object is concealment and safety from stray bullets and shells is only secondary Such cover might consist of an undulation of ground a hollow road a railway embankment a thick hedge a belt of trees or a high wall

Of these the first will be most commonly met with and will be usually the most difficult to recognise from a distance If the best use is to be made of the ground the officers and fire unit commanders responsible for leading the movement should reconnoitre beforehand as much as possible of the line of advance

In the case of concealed movements care must be exercised that reconnoitring officers and such troops, as may be required for protection against surprise, do not betray the movement to the enemy

2 It will usually be c
certain lines of advance a
mutual support than otl
make use of these avenu
localities or fire positions
troops on their flanks The line of advance from each fire position should be similarly reconnoitred so that the fullest use may be made of the ground to obtain mutual support in the attack

3 The most important requirement in cover for the man when firing is that he can use his rifle to the best advantage In endeavouring to do so the man should expose as small a portion of himself as possible to the enemy's fire, but if he first seeks safety and neglects thereby the full use of his rifle he will fail in his duty

4 Cover whether from fire or from view, should not provide a good aiming or ranging mark for the enemy

Moving objects catch the eye quicker than those that are still Men lying still in dry grass or on ground which blends with their uniform make a more difficult mark at which to aim than a clearly defined line of cover

Cover from view, which does not also offer cover from fire may become a dangerous trap if men crowd behind it and the enemy knows that they are there

It may therefore sometimes be better to lie still in the open than to take cover behind banks, hedgerows, or bushes which are not bullet proof, if the enemy is likely to see that such cover has been occupied When lying in the open, all but the necessary movements to load and fire must be avoided, as any movement of an individual may attract the attention of the enemy to the position occupied by the whole unit It is an advantage if fire positions in the open can be so chosen that the men do not show up against the sky

The edges of woods hedges and banks which are clearly defined and run parallel to the enemy's fire position,

prominent trees and other landmarks all present favourable targets to artillery fire and are dangerous, if they do not afford cover from fire and if the enemy knows that they are occupied and can bring a heavy fire to bear on them

5 If an equally good view of the enemy can be obtained, it is better to fire round the side of cover than over it, because the firer is then less visible

6 *When firing from behind cover* the eyes must be kept on the enemy between each shot otherwise the man may lose sight of his target and this may result in his shooting without looking over the sights

The German Army is fortunate in possessing excellent large-scale maps of the country it operates in, in addition

"Entente" The British guns have been found entirely satisfactory, and the French 75 is pronounced, by both sides, as the finest weapon now in the field The artillery being equal, or rather the superiority being with the "Entente," the question of the use of ground becomes of the greatest moment to both sides Every soldier should study ground, its peculiarities, tactical possibilities, probable effect on movements, etc , until able to form a good general opinion of any ground by merely looking at it There is much to learn in this connection, and only constant practice will make one proficient

CHAPTER XVII

NOTES ON FIELD ENGINEERING.

Objects of Fortification

1 The object of fortification is to strengthen ground and by thus economising the numbers of the defenders to swell the force available for offensive movements by which alone decisive results can be obtained This object is secured by fulfilling as far as possible the following conditions —

(*a*) The position to be defended must be chosen with due regard to tactical requirements and with a view to economising men its strong and weak points must be carefully studied

(*b*) The enemy in attacking should be exposed as much as possible to the fire of the defenders during the advance To this end the foreground may require more or less clearing

(*c*) Every endeavour must be made to deceive the enemy as to the strength and dispositions of the troops in the defence and as to the character of the defensive works

(*d*) The defenders should be sheltered from the enemy s fire and as far as possible screened from his view, by natural or artificial cover so arranged as to permit the greatest possible development of rifle fire

(*e*) The free movement of the attacking troops should be hindered by leaving or creating obstacles to detain them under fire or to break their order of attack

(*f*) The free movement of the defenders should be assisted by improving communications within their position and clearing the way for counter attack

Shortly stated these principles in order of importance are —

(*a*) Choice of ground
(*b*) Clearance of foreground
(*c*) Concealment
(*d*) Provision of cover

(e) Creation of obstacles
(f) Improvement of communications

Penetrative Power of Modern Rifle Bullet

Cover to be proof against the modern rifle bullet must be of the following thickness —

Earth unrammed 40 inches sand in sandbags or between boards 18 inches sand loose 30 inches, brick 9 inches soft wood 58 inches hard wood 38 inches, wrought iron plate ½ inch shingle 6 inches coal 6 inches snow 8 feet dry turf or peat 60 inches clay 60 inches

Company officers are seldom called upon to perform much in the way of engineering problems on active service Still there are some which often fall to their lot The following hints may therefore prove of some assistance —

Entrenching

A soldier can excavate 80 cubic feet of earth in four hours

The best type of trench suitable for quick work is the 3 by 3 feet trench (*i e*, 3 feet in depth 3 feet in breadth at top tapering to 2 feet at bottom so that it is roughly 9 square feet) in cross section *In* 4 hours a *soldier* can *be* expected to dig about 9 feet length of such trench in easy soil

Problem I — A company is ordered to entrench in four ho — [illegible]

pany)

As in all such problems it is advisable to over-estimate the number of men required—say, 40 men with 40 picks and 40 shovels

By double manning tools (*i e*, giving a pick to one man and a shovel to another) the work can be either completed in one-third the time or one-third more work can be done in the time The remainder of company can be used to relieve the workers (forming "relieffs") and to conceal the trench from the front, clear the front etc

Example II —2 hours and 20 sets of tools are alone avail [illegible]

number of cubic feet by the number of square feet in the cross section to get the length of trench one man can dig in the 2 hours Thus

$$\frac{45}{3 \times 3} = 5$$

So 5 feet is one man s task, and 20 men (each with one "set" of tools) dig 5 cubic feet×20=100 cubic feet By double-manning' tools they do one-third more or, say, 133 feet

45 yards trench and 40 men (Add 10%=44 men) —Answer

Clearance of Hedges —In all clearances of foreground work from positions outwards and always clear for at least 300 yards

Clearing Hedges —5 feet length of strong thick hedge-stems ¼ to 2 inches thick can be cut by one man in 15 minutes Allowing for fatigue he can be expected to cut 20 feet in 1 hour or 20 yards in 4 hours If bushy a pole with ropes attached to each end is passed through hedge and pulled upon to expose stems to axe Hedges running perpendicular to front should be left standing Tools required by each man one bill hook and 1 pair hedger s gloves

Example —200 yards of hedge require clearing in 4 hours, what number of men will be required, and what tools? One man cuts 20 yards in 4 hours

$\frac{200}{20} = 10$ (Add 10 %, say 11) 11 men —Answer

Tools—11 billhooks, 11 pairs hedger s gloves, 2 axes, 1 grindstone

[illegible] can clear 100 square

[illegible] required to clear a [illegible] hours

$\frac{200 \times 25}{100} = 50$ (Add 10%=55) 55 —Answer

[illegible]

axes, 55 pairs hedger's gloves, 3 grindstones, 6 whetstones

Timber (trees, woods, etc) —Trees up to a foot in diameter can be cut down in about 12 minutes When they are larger than that the time varies as the cube of the diameter

A tree 1½ feet in diameter would therefore take

$$\frac{18 \times 18 \times 18}{144} = 40\tfrac{1}{2} \text{ minutes or say } \tfrac{3}{4} \text{ of an hour}$$

(*Vide* M M F)

Walls —A brick is usually 4½ inches broad, or 9 inches long A wall is usually 9 inches thick or 14 inches if one brick is laid lengthways and the other endways

A man can make a loophole (using a crowbar or a pick) in half an hour or a notch in 10 minutes Therefore if 2 hours 10 men and 10 tools are available they could make 40 loopholes or 120 notches in that time Allowing for fatigue say 30 loopholes or 100 notches in the 2 hours

Wire Entanglements

Wire may be used in many ways of which the following are a few

(*a*) As a trip wire stretched just above the ground, or fastened in loose coils to short pickets a good method

When stretched it may be hung with bells though this is not always a good plan as straying animals may cause alarms Or it may be connected with alarm guns or land mines, the latter course is not recommended for ordinary field use, as land mines are always dangerous to the defender

(*b*) As a simple fence which may cause delay and confusion at night

(*c*) As a concealed obstacle in a ford

(*d*) As an adjunct to tree and brushwood entanglements

(*e*) As a wire entanglement

Wire entanglement is the best of all obstacles, because it is easily and quickly made, difficult to destroy, and offers no obstruction to view The materials are portable and are often found on the site

Various forms of wire entanglement are described below

Low Wire Entanglement

A low wire entanglement is formed by stout stakes driven into the ground about 6ft apart, in rows arranged chequer wise, their heads being connected by strong wires twisted round them and crossing diagonally about 1 foot or 18 inches above the ground The outside stakes should be anchored so as to take the strain One mile of wire will make an entanglement of about 5,000 square feet, or roughly, 1 foot of wire is required for each square foot

Except against mounted troops, a low wire entanglement is not a good obstacle unless concealed amongst brushwood, or long grass It is especially effective in the bed of a river

High Wire Entanglement

High wire entanglement —The stakes in this case are 4 feet above ground and 6 to 7 feet apart the head of each stake being connected by stout wire with the foot of the one diagonally opposite These diagonal wires are again connected by other horizontal wires thus forming a network exceedingly difficult to cross The stakes should be firmly driven and stayed, in order to prevent the entanglement being dragged away by the enemy

Time, etc

A high wire entanglement requires about three times as much wire as does a low entanglement and also thrice the time for construction that is to say, 3 feet of wire are required for every square foot of entanglement, and 3 men will build, using plain wire, 10 square yards in one hour

As in the case of the low type, when using barbed wire the time required is double that taken with plain wire

On account of the material required and labour involved very little high wire entanglement can be constructed for the hasty defence of positions, though a high wire entanglement, of a good breadth, and backed by a well loopholed parapet, is a most formidable obstacle

High wire entanglements can also be made with the pickets, arranged chequerwise, about 6 feet apart This form is perhaps more difficult to cross by means of planks, hurdles, etc

High wire entanglement has proved invaluable in the present war, and will be generally used throughout the campaign (See Figs 5 and 6 overleaf)

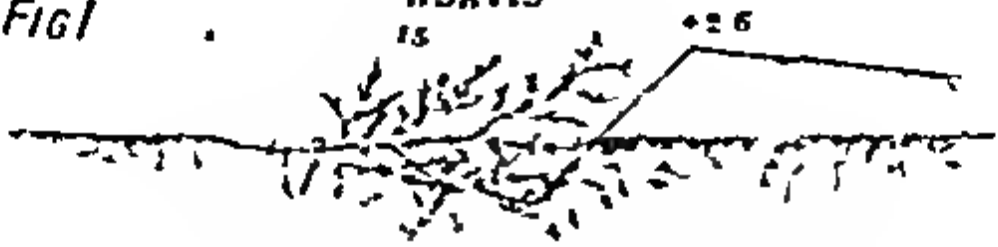
Trip Wire

When a trip wire, with bells or other alarm signals, is used in conjunction with an entanglement, it should be placed just within the front edge and fastened to pickets, distinct from those of the entanglement, in such a manner that it cannot be touched except by any one actually trying to cross the obstacle This will prevent false alarms being caused by cattle etc

OBSTACLES

ABATIS

FIG 1

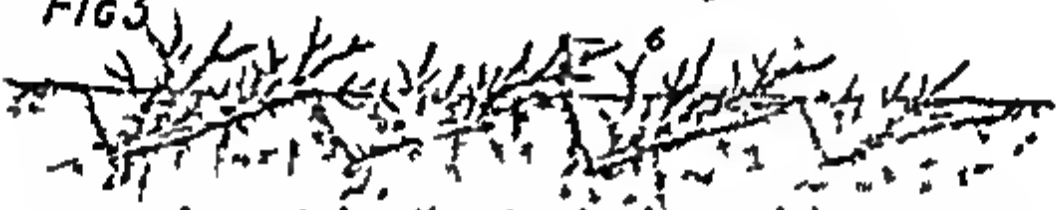


ABATIS IN V SHAPED DITCH

FIG 2

ABATIS OF SMALL BRANCHES

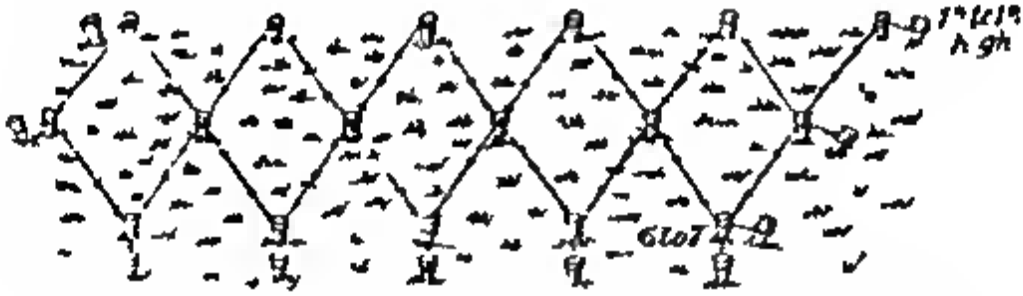
FIG 3



Excavated earth replaced and rammed down.

LOW WIRE ENTANGLEMENT

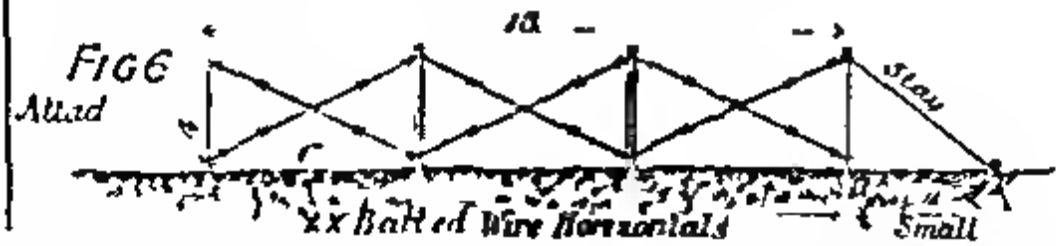
FIG 4



HIGH WIRE ENTANGLEMENT

FIG 5

FIG 6



xx Barbed Wire Horizontals

CARTRIDGE ALARM

WITH FLARE

GENERAL VIEW

Fig 1

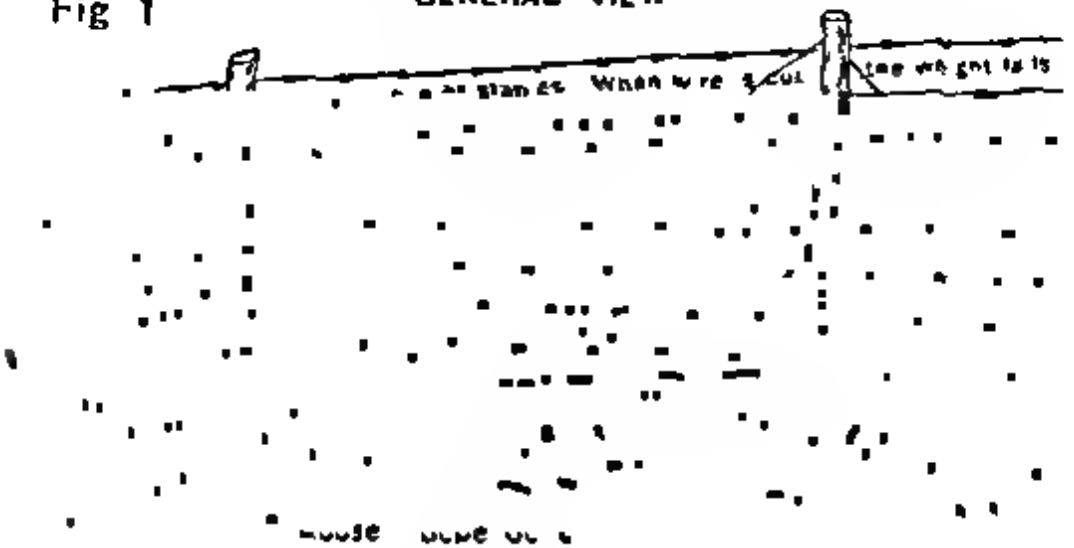
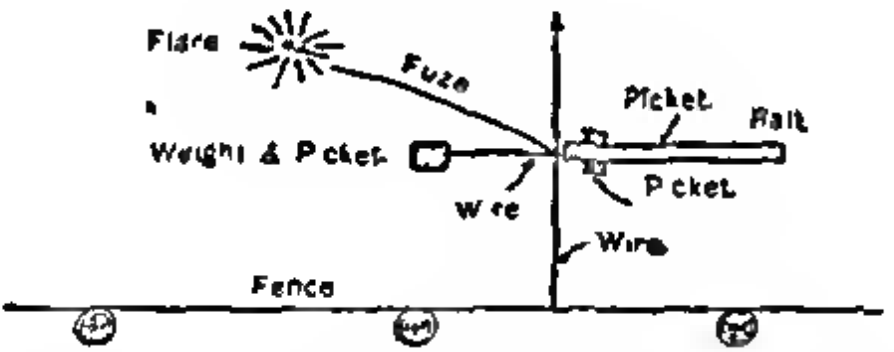


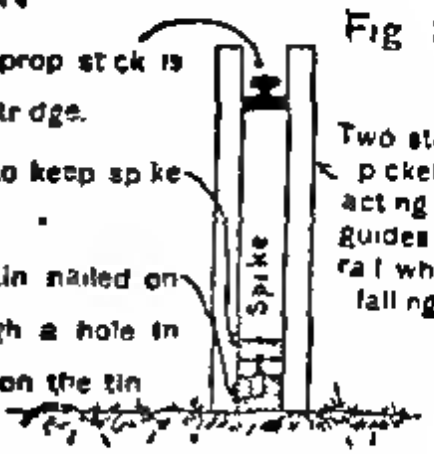
Fig 2

PLAN



ELEVATION

Fig 3.



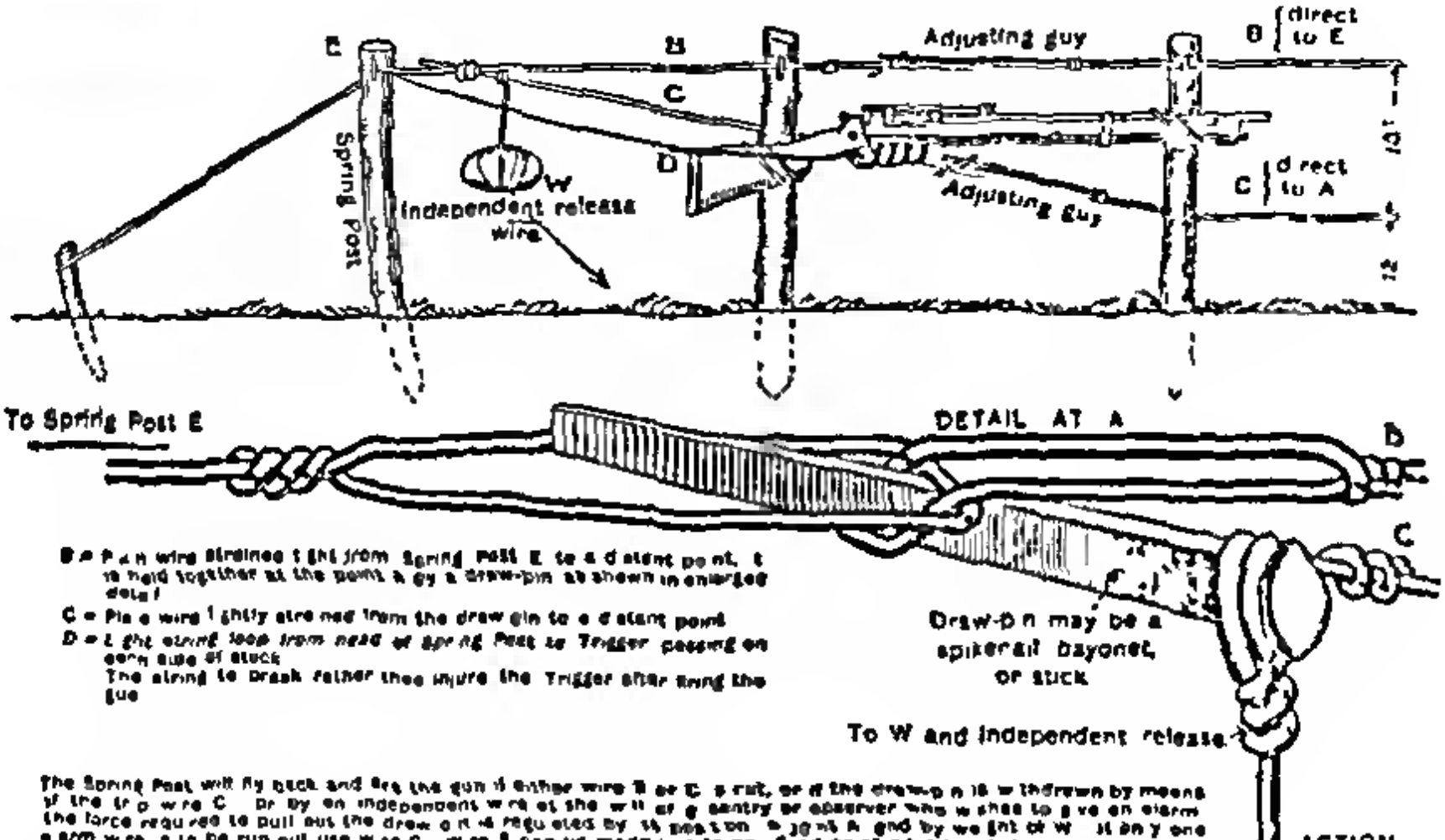
Piece of rail which falls on spike when prop stick is jerked away detonating cap of cartridge.

Piece of wood with hole through centre to keep spike erect.

Piece of hard wood with a piece of tin nailed on top. A blank cartridge is passed through a hole in its centre, the rim of cartridge resting on the tin

Two stout pickets acting as guides to rail when falling

FIELD ALARM GUN



B = Pull wire stretched tight from Spring Post E to a distant point. It is held together at the point A by a draw-pin as shown in enlarged detail

C = Pull wire lightly stretched from the draw-pin to a distant point

D = Light string loop from head of spring Post to Trigger passing on each side of stock
The string to break rather than injure the Trigger after firing the gun

The Spring Post will fly back and fire the gun if either wire B or C is cut, or if the draw-pin is withdrawn by means of the trip wire C. Or by an independent wire at the will of a sentry or observer who wishes to give an alarm. The force required to pull out the draw-pin is regulated by its position in joint A and by weight of W. If any one alarm wire is to be run out use wire C. Wire B can be made fast to any fixed point near the gun

PLATE XII

CHAPTER XVIII

NOTES ON MAP READING.

1 *Scales*—Scales on maps are expressed as in the following examples —

(*a*) On English Ordnance maps scale $\frac{1}{63360}$ or 1 inch to 1 mile

(*b*) On foreign maps $\frac{1}{100000}$ or 1 centimetre to 1 kilometre

The fraction in each case is called the Representative Fraction or R F and means that 1 unit on the map (numerator) represents a certain number of the same units on the ground (denominator) thus from (1) above—

1 inch on the map represents 63 360 inches on the ground (=1 mile) from (2) 1 inch on the map represents 100 000 inches on the ground or 1 centimetre on the map represents 100 000 centimetres (=1 kilometre) on the ground

To find the number of English miles to the inch for any map that has a R F *divide the denominator of the R F* by 63 360 [illegible]

if [illegible]

th [illegible]

H [illegible]

Scales should usually be from 4 inches to 6 inches long

Scales generally used for military purposes —

Camps or billeting areas defence of villages etc	4 inches to a mile and upwards
Road or river sketch outpost positions etc	1 inch to 4 inches to a mile
General maps or sketch of district	½ inch to 1 inch to a mile

2 *Conventional Signs* enable information to be given on a sketch or map which could not otherwise be conveniently shown They should be simple in character, and not numerous It is far better to write descriptions on the face of the sketch or on the outer margin joined to the object by a thin line in language that cannot be mistaken than to crowd it with symbols of which the meaning is liable to be misunderstood

Whatever lettering appears on a sketch must be easily legible and should not interfere with the detail

3 *Map Enlarging* —When it is required to enlarge a map the correct way is to draw squares of any convenient size on the original and then rule the paper on which the new map is to be made with squares whose sides bear the required ratio to the sides of the squares on the original

4 *Measurement of Slopes* —Slopes may be uniform convex or concave and may be expressed in degrees or as a gradient Slopes are usually expressed in military terms by a fraction Thus $\frac{1}{50}$ represents a rise or fall of the unit in 50 An approximate rule for expressing as a fraction a slope given in degrees is to divide the number of degrees by 60 Thus a slope of 3° is equivalent to $\frac{1}{20}$ This rule does not hold for steep slopes Generally if the slope between two points is convex they are not visible from the other if the slope is concave they are visible Slopes are indicated on a sketch by means of form lines These are approximate contours sketched in by eye without accurate instruments The level of a certain number of points is fixed and the shape and slope of the ground is shown by form lines arranged in accordance with these points

5 *True and Magnetic Bearings* —To convert from one to the other

When the Variation is West

To find magnetic when given true bearing Add the variation, if the result is minus, subtract it from 360°

To find magnetic when given true bearing Add the variation, if the result is greater than 360°, subtract 360° from it

When the Variation is East

To find true when given magnetic bearing Add the variation, if the result is greater than 360°, subtract 360° from it

To find magnetic when given true bearing Subtract the variation, if the result is minus, subtract it from 360°

The most frequent error arises from forgetting that bearings are always given and measured through east by south, and not the shortest way when this is by west

6 *Map Reading* —(*a*) Look at once for the scale this is the key to distances

(*b*) Note the vertical intervals used, and methods of showing form of ground

(*c*) Note the position of ridges, hills and watercourses

(*d*) Look for the direction of true or of magnetic north If no north point is shown assume that its sides are true north and south In quoting a bearing, the true bearing should be given

(*e*) Note the character of the country, and the effect this might have on operations carried out in it

7 *Setting a Map*—A map is said to be "set" when it is laid out to correspond with the ground

To set the map —

(*a*) With C [illegible]
on
nec
tur
of the north point on the map is exactly under the north end of the needle If the true north line only is shown, and you know the local variation of the compass plot the magnetic north on the map with a protracter and proceed as before If you have no protractor lay the compass on the true north line, and turn the map until this line makes with the needle an angle equal to the variation and on the correct side of it

(*b*) *By Objects*—A map can be set by objects on the ground without using the north point or compass Identify your position on the ground where you stand as some point marked on the map Also identify on the map some distant object you can see Join these two on the map by a straight line Then turn the map about the point marking your position till this line points to the distant object

(*c*) If you have no compass, but the magnetic north is shown on the map, find the approximate true North, and then turn the map until the magnetic [illegible]

North you have found

*You can take degrees roughly by means of a watch by taking XII as the 0 of a compass and remembering that each minute division of the watch corresponds to 6° Also an extemporary protractor for reading bearings may be made by tearing off the corner of a bit of paper dividing the right angle in it by folding it over three times then pencil the creases which will then show points of 11¼°

MAP READING.

When uncertain of your position—Place yourself between or in prolongation of a line joining any two points you can identify both on map and the ground Revolve the map until the line joining the two points on map points towards the two positions in the country The map is then set

To find your position on a map—When two points can be identified and the map can be set—Set the map, then level a ruler stick or pencil at the point in the country passing over the point on the map and draw a line towards yourself Then do likewise with the other point The intersections of these lines shows your position on the map This process is called resection

Heights—A useful formula to remember when dealing with heights is —

H F × D V I × 19 1
H F = Horizontal equivalent in yards
D Degree of slope
V I = Vertical interval in feet

For further information see "Definitions" at beginning of book

19 1 yards = A slope of 1° gives a vertical interval of 1 foot in a horizontal distance of 19 1 yards For rough work 20 yards may be used

From this formula we can calculate the height of an object if two of the first three are known —

(*a*) For example, a hill in possession of the enemy is known to be 500 yards away The slope from the observer's position is 3°

The formula is — $\frac{\text{H E} \times \text{D}}{20} = \text{V I}$

In this case $\frac{500 \times 3}{20} = 75$ ft Answer

(*b*) The same hill is known to be 75ft in height, and the degree of slope is 3° What distance is it from the observer?

The formula is — $\frac{20 + \text{V I}}{\text{D}} = \text{H E}$

In this case $\frac{20 \times 75}{3} = 500$ yards Answer

(c) The same hill is known to be 500 yards distant, and its height to be 75 feet What is the degree of slope?

The formula is — $\frac{20 \times V\ I}{H\ E} = D$

In this case — $\frac{20 \times 75}{500} = 3°$ Answer

Variation of Compass—Every compass is inaccurate to a trifling extent The degree of variation must be ascertained

As a rough guide for mental work if the bearing is *more* than it should be the variation is west if *less* than it should be it is east

Therefore Best is west least is east will help one to remember

Example—The bearing of an object that is known to be true south (180°) is 190° The variation is more, or best therefore the variation of the compass is 10° W

The Compass Points to Magnetic North

The compass gives bearings not angles The horizontal angles between any distant objects are found by taking the difference of their observed bearings

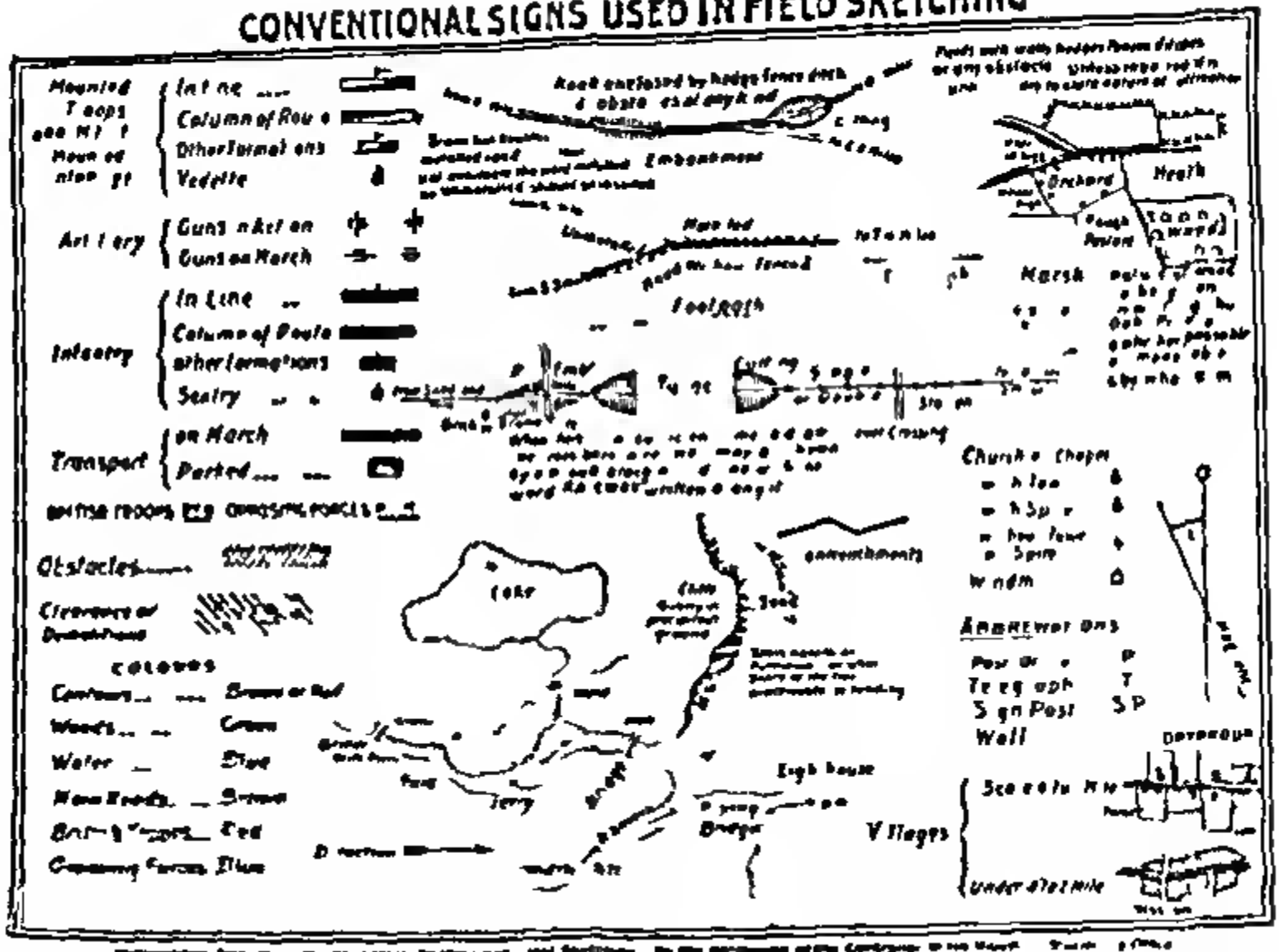
To use the compass for night marching it has been con

the line of advance

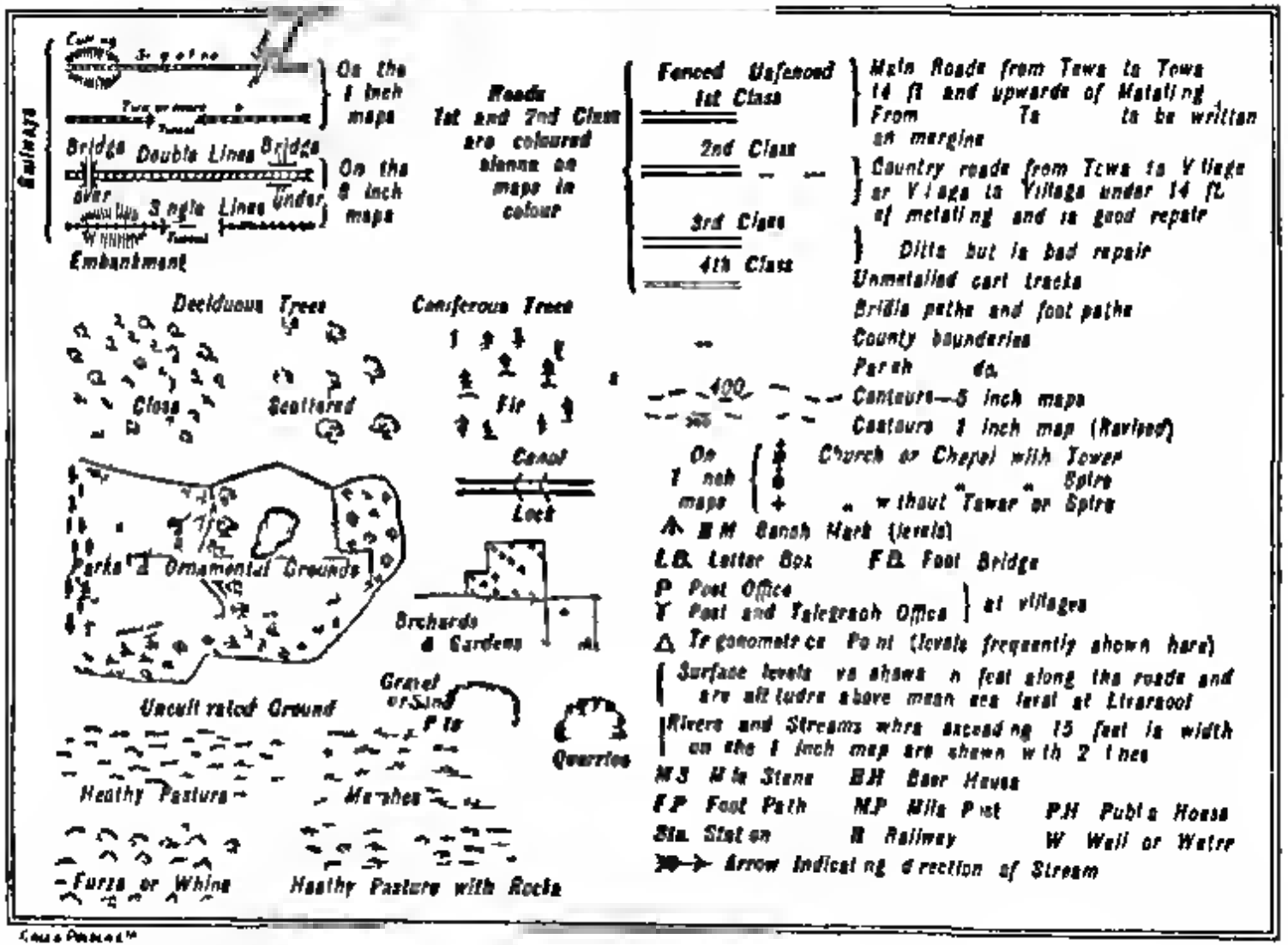
To prolong the line of advance a stick painted white or prepared with luminous paint held at an angle of 45° to 60° with the horizontal in the direction indicated by the luminous patches will assist the operator to pick up some object to march on

line of advance and moves up on to what he judges the correct alignment, and again sends him forward After a few advances the assistant should know how far he can go before being lost to sight and halt without waiting for the whistle

CONVENTIONAL SIGNS USED IN FIELD SKETCHING



SYMBOLS USED ON THE 1 Inch & 6 Inch ORDNANCE MAPS



Approximate Method of Facing the True North

(a) With a compass knowing the magnetic variation

(b) In the northern hemisphere in ordinary latitudes the true bearing of the Pole Star is always within 2° of north.

To find the Pole Star look for Great Bear which is like this—

FIG I

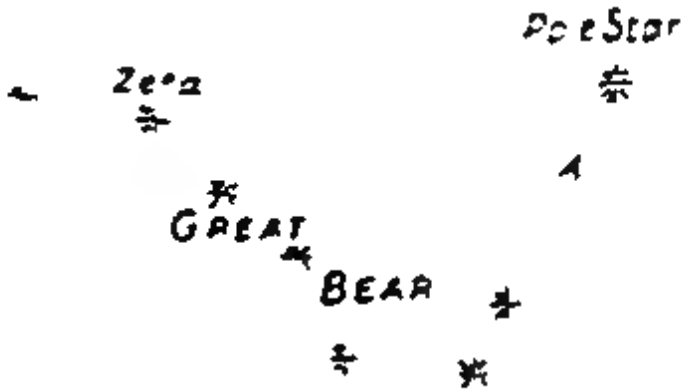


FIG II

The two stars on the right as you look at it in Fig 1 point to the Pole Star which is approximately true North But as the stars revolve round the Pole, the Great Bear is sometimes in the position shown in Fig 2

CHAPTER XIX

APPRECIATION OF A SITUATION.

Before an officer can deal with any tactical problem he must first "appreciate the situation" This, from a military point of view, means coming to a decision regarding the course of action he intends taking, after considering the various strategical, tactical, political and other points bearing upon a given problem Until this has been done

Appre
it is one
"appre
through
an I pass

that car? Am I going fast enough to cross the front of that car? Shall I pass in front or behind that pedestrian? Is that patch of road slippery? etc

should be aimed at Jotting out practice will enable an officer to marshal his ideas into this necessary sequence, and it is recommended that a careful study should be made of the following

It will be understood that only those points relevant to

of enemy, moral of own forces condition of enemy's and own forces, initiative, time, probable climatic conditions communications, expenses, reputation of enemy's commanders, supplies, water etc

II *Our own Forces*—The position and possible course of action of our own forces

III *The Enemy's Forces*—The position and possible course of action of the enemy's forces

IV *Line of Action which appears most suitable to us*—The advantages and disadvantages should be carefully thought out before a final decision is arrived at

V *Lines of Action open to the enemy*—The advantages and disadvantages should be carefully considered, and those offering the greatest chance of success should be noted

VI *Selected Course of Action*—Having finally decided how to accomplish the object the following must be carefully thought out —

(*a*) How best to carry out the proposal

(*b*) Probable steps the enemy will take, when it becomes known to them

VII Having thoroughly weighed the various factors of the situation the suggested course of action should be stated

In all tactical problems rapidity of thought is a necessity to gain the initiative It is therefore as important to know what is unnecessary to include, as it is to include what is necessary Consequently, although this system of headings may seem to require a great deal of thought and writing,

[illegible]

[illegible] gimental tour they [illegible] f sheets of foolscap [illegible] f the paper The [illegible] be placed in the margin

In the field an appreciation of a situation is merely a mechanical mental effort Before any situation can be effectively dealt with it is necessary for an officer to know [illegible]

Organisation

CHAPTER XX

NOTES ON AIR SERVICE AND AIR RECONNAISSANCE.

apparent to all armies,
that the tremendous
observation and offen
present campaign the
sidered as an adjunct to the cavalry reconnaissance only, and too little attention may have been paid to its extreme value in detecting and ranging upon trenches and positions concealed from an enemy in front but apparent from above The Germans had evidently studied this most carefully and during the early days of the campaign, were most successful in observing trenches, and giving their artillery their position and ranges One favourite method was to fly directly above the trench, along its length, and throw out strings of silver and black paper, this the artillery range takers would range upon, and effective fire on the concealed trenches would quickly follow With the advent of our superior aircraft, which is swifter than the German and by making better concealed and false trenches etc, this preliminary advantage was soon lost to the German airmen, but the general principles of its value for ranging purposes were generally adopted by all sides It can be reasonably assumed that the great value of aeroplanes for flying in "fleets" and carrying out destructive
used
ing
pilot
woul
enem
tions, omitted to realise this beforehand, and a state of war does not permit of the preparation of such an air
of the British aircraft
ere privileged to know
achine and its engine
have both played an important part towards this end, but

the secret of our success is most undoubtedly the skill and courage of the pilots Throughout a stormy, wet and cold winter our aircraft has made daily flights, with but few exceptions and the value of its information has been incalculable Many combats have been fought in mid air the great majority of which have again proved the superiority of the British and French aircraft The moral effect given by the knowledge that a certain place possesses aircraft capable of climbing rapidly and piloted by keen and courageous officers has been great and has prevented the enemy s aircraft from acquiring information they were greatly in need of In spite of anti aircraft guns and the firing of many hundreds of rifles aeroplanes are seldom brought down Some, indeed have been hit dozens of times but the vulnerable portions of an aeroplane are small in proportion to its surface and are generally protected by armoured plate, as also the bottom and back of the pilot s seat The practice that has been given to anti aircraft gunners has resulted in the acquirement of a certain accuracy of fire, and has necessitated observing aeroplanes flying at altitudes of 5 000 to 6 000 feet when executing ordinary reconnaissance work for special work the clearing up of a puzzled situation or to drop explosives aeroplanes have descended to altitudes as low as 50 feet even when under heavy fire and have achieved their purpose and escaped in safety owing to speed or mist At Neuve Chapelle an observing aeroplane flew at 800 feet The speed of the aeroplane combined with the difficulty of hitting it by vertical fire with a rifle designed only for horizontal fire will be apparent to all Theoretically an aeroplane at 4 000 feet should be hit if the rifle is correctly sighted six aeroplane lengths in front of its line of flight In practical use the aeroplane has proved its superiority over all other means for the acquirement of information and its rapid conveyance to those requiring same in this the fifth arm has certainly considerably encroached on the duties formerly entrusted to cavalry Modern war is a war of obstacles the honeycomb of trenches network of barbed wire enclosed country armoured motor-cars and the hundred other impediments to mounted action have combined to render the duty of cavalry in both reconnaissance and shock action almost impossible to perform Whether this will be rectified in the future is difficult to foresee but I fear the d
reconnaissance work are
pean war In smaller
as useful as heretofore
war ably assisted by
Army Service Corps Second only in importance to the pilot of an aeroplane is the observer in fact some inclined to reverse this order of importance It will

obvious that, no matter how daringly and skilfully the aeroplane is pil
is able to make
for reconnaissai
he has seen in s
positions this is
who have tried
trench, or gun,
is the difficulty
fact that such
dead ground
artillery to open indirect fire at them, and it is easier to realise how important and valuable the work of an observer is In addition he must be prepared to attack an enemy's aeroplane, or defend his own at a moment's notice In spite of the difficulty and danger of the work the casualties in the Flying Corps have been extremely low, when compared to those of the infantry That this is so is largely owing to the skill and judgment of the pilots, and the advantage of having obtained a moral superiority over the aircraft of the enemy But for the advent of our fifth arm, and its general excellence our difficulties would have been enormously increased Relying, as the Germans do, on sudden attacks by huge masses of men, which have first to be secretly assembled for this purpose, their pet scheme has been often frustrated or anticipated by the observation work of our aircraft

Large movements of t
to conceal, can only be
remaining unseen In
providing they were
cavalry By moving at night, and remaining in woods, villages, etc , during the day it is still possible to keep the movements of troops secret, but there are signs by which a good observer can detect the presence of a large concealed force (i e , number of fires, or smoke, the presence of horses, or stray men on fringe of wood, conduct of inhabitants of neighbouring villages, general activity on roads leading up to the area, etc), and, if the neighbourhood is not supposed to hold troops, the observing aircraft can fly low to make a careful reconnaissance

There are three methods in vogue to convey information

return and descend to give same The moral superiority of our aircraft to that of the enemy has resulted in the latter flying at heights of 8,000 and 9,000 feet This is [illegible] and to permit [illegible] accuracy The [illegible] the air for some [illegible] efore it is not [illegible] of aeroplanes, to maintain a perpetual covering screen of aircraft in the air in anticipation of the arrival of that of the enemy This is one of the great problems of air tactics on a clear day When a hostile aeroplane is sighted it is almost within effective reconnoitring distance, if no aeroplanes are already in the air some must mount to intercept those of the enemy Yet to rise to even 3,000 feet takes an appreciable time, which may allow the enemy to obtain the necessary information and to retire in safety If hostile aircraft fly at heights like 9 000 feet it sacrifices much of its value, but has far less to fear from anti-aircraft weapons and from attacks in the air The importance of being recognised by one's own side has been often brought to the notice of air pilots by friendly bullets At one time if any doubt existed as to the nationality of an aeroplane it was fired at by all sides without favour or affection Now, the types of aeroplanes are better known, and all [illegible]

arms, and has supplied a need which modern arms and mobile transport has made urgently necessary It would be no exaggeration to say that an army without an air service, or indifferently provided with same, would be like a short-sighted man without glasses In addition to the value of the aeroplane for reconnaissance work it has proved of the utmost service for aggressive action and occupies a position to-day which was formerly credited to the much-advertised, spectacular, disappointing and unwieldy Zeppelin Whether the large dirigible will justify its existence during the remaining part of the campaign

is questionable Up to date it has proved a costly failure the sport of aeroplanes both when stationary and in the air and of unexperted climatic conditions That no case has yet occurr
a Zeppelin p
discretion of t
places where
discretion may be taken as an acknowledgment of the limitations of dirigibles and their entire failure for successful aggressive purposes For the bombardment of unfortified towns for stealthily creeping over important places by night and dropping bombs on prominent targets they will doubtless find some scope for their actions but it is practically certain that they will be ranked as one of the failures of modern war

Costly to build, delicate to construct and handle and extremely susceptible to weather conditions besides afford

From a military point of view observation would be far easier from a dirigible, as it can hover over positions and information gained could be wirelessed direct to Head quarters To do this however, it would have to be at such an enormous height, by day, that effective observation would be impossible (Many aeroplanes now carry wireless so this can be done) The German Zeppelin can travel from 45 to 60 miles an hour, and can keep the air for one to two days They can carry fuel for a journey of 1 000 miles and from two to three tons weight of explosive They employ

several kinds of bombs, the largest yet used being 250lbs in weight, and carry a "wireless" with a radius of action of 150 miles They are superior to the aeroplane in their ability to rise, and descend extremely rapidly but *this advantage does not outweigh the fact that* in stormy weather they are very liable to take charge," and are extremely delicate machines, capable of exploding, being blown away borne down by weight of snow or hail, and capable of being entirely destroyed by one effective bomb dropped from an aeroplane To escape the latter they must get above it, and this manœuvre implies that they must sacrifice effective observation to gaining safety In addition to other drawbacks the problem of housing a dirigible is fraught with very considerable difficulty Taken all in all unless the Germans have kept the Zeppelin portion of their scheme for the summer [illegible]

tions remain the same *By a system of separate gas bags* and a rigid aluminium frame the Zeppelin can suffer severely from rifle fire without being brought down in fact, the Germans claim that a shell would have no effect unless it exploded when inside a baloonette This however, has yet to be proved and our opportunities to test this have been few and far between which rather support the theory that the Germans are not so sure themselves (F S Regs , pages 118 123)

The air service has become an established fact and is already sufficiently advanced to execute its rôle in modern warfare with great distinction At the same time it is becoming evident that this service is capable of great expansion, and its possibilities with the advance of science and the realization of its capabilities are limitless All other branches of our Army are restricted by certain factors *which will never change—roads, rivers bridges, hills* woods, snow, rain, and that Napoleonic element mud etc None of these things affects the air service to any great extent, and, in consequence, we must expect this new arm to become more effective each year until in the author s opinion, it will occupy the premier position for all pur-

present, however, we must limit ourselves to a contemplation of the air service as it is

The following notes will prove of service to those who will shortly take the field —

I *Ascending and Landing*—Military aeroplanes can land or ascend from, stubble, dry plough, or any ground

II *Wind*—Up to 40 miles an hour, and even over, a strong wind is not necessarily dangerous to fly in

III *Observation*—*On a fine day and with a clear sky,*

Regs , pages 119 120)

this is the knowledge that as yet aeroplanes are audible from a considerable distance

Avoiding Observation from Aircraft

V Roads which are concealed from view should be used for marches

VI Important secret marches should be done by night, or during the mist of morning or dusk of evening

VII When aeroplanes are seen troops should get under cover of hedges, walls, or in houses, woods, etc , as quickly as possible

VIII Anything which can be done to deceive the aerial observer should be done

The writer's experience of flying has convinced him that, even in clear weather, it should be comparatively easy for small bodies of troops to remain concealed from the view of aerial craft Efficient means of observing the approach of same, when still far distant the rapid taking of cover and intelligent utilisation of what cover exists, should do much to minimise the risk of discovery His own experience has been that the enormous area of country under observation, say, at 3 000 feet, makes it extremely difficult for an observer to concentrate his attention on any one small part of it

IX Nothing discloses the presence of troops so quickly to an observer as the faces of men "looking up" at an aeroplane They appear like pink discs and are admirable to pick up Therefore men must be trained to keep their heads down if not required to fire

X The removal of turf and of a few inches of earth is sufficient to make ground appear to an observer as a deep trench If this is well done his attention may be caught by the apparent trench and not directed to the actual one

XI Guns and trenches must be as carefully screened from above as from the front Dummy guns can be easily made to deceive an observer and are most effective

Troops when on the march, should be trained to get off the roads very rapidly in response to some special signal denoting the presence of hostile aircraft If hedges or

Much can be done to conceal trenches from above and this should be carefully studied, especially the positions for

FINIS

INDEX

A

	PAGE
Accommodation in billets	47
Active service, means of quartering troops on	47–48
Advanced guard, distance between parts of	13
duties of	13–14
infantry in	13
,, to precede column	51
Advantages of cavalry over other arms	5
,, ,, infantry ,,	12
Air service and reconnaissance	138–146
Aeroplanes	66–90
Alarm cartridge	128
Ambulance wagons, accommodation of	24
Field road space for	24
,, camp or bivouac space for	48
Ambulances Cavalry Field composition of	24
,, Field composition of	21–24
in action	22–24
position on the march	22
Ammunition supply how and where carried	94–95
how replenished	95
Animals pack with infantry	11
Arms sentry to be furnished over	17
Artillery, arms of	7
,, Battery, composition of	7
camp or bivouac space for	48
brigade composition of	7
duties in action	8–9
,, escorts to accompany	9
,, Field, Brigade Ammunition Column road space for	44
Artillery fire kinds of	10
in action	8
,, in the defence	9
tactical distribution of	8
in attack	8
,, in defence	9
,, ,, in rear guard actions	9
Artillery tactical distribution of, on outpost	9
,, ,, on the march	8
sub-division of a battery	7

PAGE

Artillery, weapons of 7
, with outposts 9
Attack and defence of a river line notes on 111
, , ,, tactical distribution of infantry for 12
Attack, battalion in the 12-13
, cavalry in the 4
,, company in the 78
, convoys in 93
flank, most dangerous to the offenders 75
general notes upon duties in the 78
, ,, principle of distribution of infantry in the 75
Attack, night, position of assembly and deployment for 89
,, notes on the 72
, reports on positions for 36
strength of 76

B

Battalion, composition of 10
,, in the attack 12-13
Battlefield, the advance to the 72
Battery, artillery, tactical sub-division of 7
Billets, accommodation in 47
,, close 47
Bivouac and camp spaces for artillery battery 48
,, , ,, cavalry regiment 48
,, ,, ,, engineering company 48
,, ,, ,, field ambulance 48
,, ,, ,, infantry battalion 48
Bivouacs points to be noted when furnishing reports on 36
Bridges, points to be noted when furnishing reports on 36
Brigade, infantry, composition of 20
Buildings points to be noted when furnishing reports on 36
Bullets, rifle, penetrative power of 123
Bush, points to be noted when furnishing reports on 36

C

Camp grounds, points to be noted when furnishing reports on 37
Camp grounds vacated, information gained by 68
Camp or Bivouac, spaces for artillery battery 48
,, ,, ,, ,, cavalry regiment 48
,, ,, ,, ,, engineering company 48

PAGE
Camp or Bivouac, spaces for field ambulance 48
" " " " infantry battalion 48
" " position of 48
" " protection in 48
Canals and rivers, points to be noted when furnishing reports on 37–38
Cartridge alarm 128
Cavalry, advantages they possess over other arms 5
" brigade, composition of 1
" disadvantages of 5
" Field ambulance, composition of 21
" " " road space for 44
" horses, advantages conferred by 5
" in attack 4
" in defence 4
" in rear guard action 4
independent and protective 5
on march with force of all arms 2
" on outpost 4
order of march for 1
reconnoitring, preceding infantry, distance 2
regiment, camp or bivouac space for 48
" composition and tactical sub-division of 1
Cavalry regiment, road space for 44
" section, composition of 1
squadron, camp or bivouac space for 48
" " composition of 1
" " intervals between 44
" tactical distribution of 2
" troops, composition of 1
" vehicles with 1 2
" weapons of 5
" with outpost line 4
Communication between units at night 46
" chain of 31–32
" means of 41–42
" trenches 99
Company, in the attack 75
" in the firing line 78
" inter-communication 42
" officer, on outpost 60
" on outpost 61
Convoys, in attack 93
" meaning and distribution of escorts for 92
" notes on 92
Country points to be noted when furnishing reports on 37
Cover notes on ... 96
Covering fire . .
" party . .

PAGE

D

Defence and attack of a river line notes on 111
artillery in the 9
cavalry in the 4
general reserves in the 84
local reserves in the 83
notes on the 81
of villages 114
of woods 117
reports on positions for 36
supports in the 83
Defensive the three arms on the 85
Defile points to be noted when furnishing reports on 37
Detached and examining posts 17
posts 63
Disadvantages of cavalry 5
" of infantry 12
Distribution tactical of cavalry 2
of engineers 6
of infantry 12-13
Division composition of 21
Divisional cavalry protection of infantry columns by 2
Dont s to remember 29-30
Duties of outposts 57

E

Embankments and cuttings 102
Enemy estimating strength of 28
" points to be noted when furnishing reports on 37
Engineering field, notes on 1?2 129
Engineers during a retreat or rear guard action 6
" during or prior to, an action 6
" field company composition of 6
" " " camp or bivouac space for 48
" " road space for 44
" on the defensive 6
" should accompany advanced guards 6
" tactical duties and distribution of 6
Entanglements, wire, high and low 125-6
Entrenching implement 101
Entrenching tools how and where carried 11, 62
" types of trenches 123
Escorts distribution of for convoys 92
Examining and detached posts 17 63
Examples of orders and messages 26 28

F

Ferries points to be noted when furnishing reports on 37
Field ambulances, camp or bivouac space for 48
" " cavalry, composition of 24

PAGE
Field ambulances, cavalry, road space for 44
" " composition of 21
" Company R E, composition of 6
" engineering, notes on 122
Fire trenches, site and design for 123
Fires, information gained by 67
Firing line, composition of 78
" " in defence 83
" " the company in the 78
Flank attack most advantageous to offenders 75
" guard, duties of 15–16
" " infantry in 15, 54
Fords points to be noted when furnishing reports on 37
Forest, points to be noted when furnishing reports on 37
Fortifications, object and general principles of 122

G

General reserves duties of 75
" on the defensive 84
position and meaning of 13
Ground notes on 119
Groups composition of 16
" distance from piquets 16
Guards advanced 51
flank 54
rear to a force advancing or retiring 56

H

Hedges 102
Hills and mountains points to be noted when furnishing reports on 37
Hints for commanders of reconnoitring patrols 68
Horses cavalry advantages conferred by 5
attention to 4

I

Independent and protective cavalry division of 3
Infantry advantages they possess over other arms 12
attack and defence by 12–13
" " of general principle in distribution of 74
Infantry battalion camp or bivouac space for 48
composition of 10–12
road space for 44
transport of 11 12
1st line transport with 11
train with 12
Brigade composition of 20
" disadvantages of

PAGE

Infantry flank guards 15–16
in advanced guards 13–14
in rear guards 14
machine guns with 18–19
on outpost 16–18
on the defensive 13
order of march for 11
rear guard action of 14–15
table of units of 20–21
tactical distribution of 10
sub-division of 10 20–21
Information how gained 67
notes on 65
signs to be noticed for 67
Inter-communication and orders notes on 26–42
Inter-communication bicycles for 2 6 11 23
Inter-communication company 42

K

Kitchens position of 49

L

Lakes points to be noted when furnishing reports on 37
Latrines position of 49
Length of march 45
Local reserves in defence 83
meaning of 12
Look-out places points to be noted when furnishing reports on 37

M

Machine guns 18
best range for 19
chief uses in attack and defence 18
composition of crew 19
disadvantages of 19
recent notes on 19–20
Map reading notes on 130–135
Maps distribution of troops on 43
March length of 45
problems points to be remembered 45
Marches artillery, order of 8
cavalry order of 1
infantry 11
night 88
pace on 89
notes on 43
conditions responsible for retarding 46

PAGE

Marsh points to be noted when furnishing reports on 37
Messages and orders examples of 26-35
important sent by two messengers 41
rules as to wording 25-26
Mountains and hills points to be noted when furnishing reports on 37

N

Night attacks 88
" marches 89
" " communication between units on 88
" " pace on 89
" operations distribution for 88
" " notes on 88
Notes, general, on outposts 57
" " upon duties in the attack 72
" on attack and defence of a river line 111
" " convoys 92
" " cover 96
" " defence of villages 114
" " field engineering 192 129
the German War 5
" ground 119
" map reading 130
" marches 44
" " night operations 88
" " quarters 47-48
" upon the defence 81

O

Objects distance can be distinguished by sight 71
Obstacles 108
" diagram of 127
Officer, superior 28
Officers position of in an attack 76
Operation orders substance of 30
Operations night distribution for 88
" " notes on 88
Order of march, ambulances 22
" " artillery 8
" " cavalry 1
" " infantry 11
Orders, and messages examples of 19
" operations substance of 30
" rules as to wording
" rules with regard to
" verbal

PAGE

Outpost artillery with 9
by night 64
cavalry on 63
company officer on 60
company on 60
duties of 57
general notes on 63
infantry on and division of 16–18
line, cavalry with 4
positions, selection of 58
" " occupation of 64
resistance by 64
" troops, assembly of 64

P

Pace, and timing 44–46
" on night marches 45
Pack animals with infantry 11
Patrols reconnoitring, hints to commanders of 68
Piquets, strength of 61
Point, starting, selection of 45
Positions of officers, during an attack 76
" points to be noted when furnishing reports on 36
Posts detached 63
Problems, march, points to be remembered 45
Protection in camp 50
" notes on 50
Protective and independent cavalry, division of 3
" cavalry, distribution of 2

Q

Quartering troops on active service, means of 47
Quarters, notes on 47

R

Railways, points to be noted when furnishing reports on 37
Ravines, points to be noted when furnishing reports on 37
Rear guard action of 56
" " actions cavalry in 4
" " strength and duty of 14–15
" " to 56
Reconnaissance 66
" 67
Reconnoitring c 2
" l 68
Reports, generally 36
" on positions for attack and defence headings for 36

PAGE
Reports points to be noticed when furnishing 36–39
Reserves general duties of 75–86
position and meaning of 13
in the defence 86
local, in the defence 86
" position and meaning of 13
" strength of 13
Resistance by outposts 64
Rifle bullets penetrative power of 123
Rivers and canals, points to be noted when furnishing reports on 37 38
Rivers attack and defence of, notes on 111
Road spaces for artillery battery 44
" " for cavalry regiment 44
" " for infantry battalion 43 44
Roads points to be noted when furnishing reports on 38
Rules, as to wording orders and messages 25

S

Section 1
Sentry, 61
Shrapn 8
Sight, by 71
Signs 67
Situation, appreciation of a 136
Sound rate of travelling of 68
Sounds, information gained by 71
Squadron cavalry, composition of 1
Starting point, selection of 45
Stations points to be noted when furnishing reports on 38
Strength of attack 76
Sub division tactical of artillery 7–8
" " of a cavalry regiment 1
" " of infantry 10–21
Superior officer 27
Supplies, points to be noted when furnishing reports on 38
Supply, ammunition how and where carried 94
" " how replenished 94
Supports, distance from piquet line 17
" in the defence 83
" meaning of 12
" to furnish sentry over arms 17

T

Table of the units of infantry 21
Tactical distribution of artillery 8
" " of cavalry
" " of infantry

Anticipatory Pensions.

342. (*a*) A special audit register should be opened in Form 23, in which should be entered on the left side the orders for Anticipatory Pensions and Gratuities passed under Article 925 of the Civil Service Regulations (columns 6 to 9 being left blank), and on the right side, month by month, the payments made against them. The orders should be entered for the whole province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the Remarks column.

(*b*) This audit register must be reviewed by the Accountant General personally every half-year (beginning of April and beginning of October), in order that he may see that no undue delay has occurred in the final settlement of the cases

1. When the final pension or gratuity is sanctioned, it should be dealt with in the pension or gratuity audit register as covering the anticipatory order, and not as being in continuation of it, and the order issued for payment of anticipatory pension recalled.

2 It is not necessary that an Anticipatory Pension Payment Order should be recalled before the final order is issued All final Pension Payment Orders must, however, be forwarded to the Treasury Officers concerned under cover of a special letter in Form No 24 A The subsequent return of the Anticipatory Pension Payment Order, as contemplated by that letter, should be carefully watched through the special audit register of anticipatory pensions, in the "Remarks" column of which the date of issue of the final and the date of return of the anticipatory orders should be noted under the initials of the Gazetted officer in charge

Political Pensions

343. A special procedure in regard to the issue of pension payment orders in the case of groups of Political pensioners, who are paid by, or are in charge of, a Political Officer, is prescribed in Article 335, Civil Account Code, Volume II A single order should be issued for the whole group in C A C Form 40, each entry having a number in the prescribed column of the form, thus, $\frac{330}{1}$ $\frac{330}{2}$ and so on, when 330 is the registered number of the whole document.

Miscellaneous

Report of Death

344. (*a*) The death in India of every European pensioner other than a pensioner of the Army or Navy should be reported to the local Government by the Audit office which passed his pension bills This report should be submitted in C A C Form 31, *vide* Article 40, Civil Account Code, Volume I

(*b*) A quarterly statement should also be forwarded to the Director of the Royal Indian Navy showing the deaths, within the quarter of report, among pensioners of the Royal Indian Navy. The report should show the name, rank, and date and place of death

1. The statement is due for transmission within ten days of the close of the quarter A blank statement need not be sent.

(c) An annual return of all retired members of the Services, including the Indian Civil Service, who died in India during the preceding twelve months and whose names had been shown in the last issue of the India Office List prior to the date of death, should be sent direct to the Editor, India Office List, so as to reach him before the end of December each year—*Vide* Article 40 (*b*) of the Civil Account Code, Volume I.

Transfer to London.

345 When payment of a pension is transferred to London, the last-pay certificate given to the payee must contain words declaring that no further payment will be made in India. The certificate [illegible]
Form 27

No 120

mac [illegible]
Offi [illegible]
tion [illegible] of pensions and the responsi-
is [illegible] in connection with reports on these
[illegible] by the Government of India or the
[illegible] may be to govern them. Modifications
[illegible] in the relevant Audit Manual of the
[illegible]
[illegible] No 120, dated 1st February 1937.]

the [illegible] case of (1) by the
Au [illegible] books the pensionary charge is
adj [illegible] the case of (2) by the Audit or Accounts Officer who authorised the payment of the pension out of India, whether or not the pension is debitable to one or more Governments

NOTE—When a medical certificate is not furnished with a commutation case, the Audit or Accounts Officer should ask for it or a certified copy of it before reporting the commuted value of the pension.

346. *Deleted.*

347 *Deleted.*

Special Annual Enquiries.

348. All Accountants General are required, by 15th November each year, to make out lists of the pensioners, whether Political or Service, paid from each treasury, whose age is shown in the audit register to be over seventy; and to send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be tested by special enquiries.

Auditors' Duties.

349 The following are the more important points for the attention of auditors :—

1. (*a*) See that the vouchers are in proper form

(*b*) Check the details and the income-tax deductions (see Note under clause (*k*) of Article 131 and Article 45, Civil Account Code, Volume I).

(c) See that stamps are affixed when necessary and punched.

(d) See that, except in the case of pensions of persons who die before the issue of a pension payment order, no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid; also that sanction has been obtained for payment of arrears.

(e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.

(f) See that, when a pensioner does not appear in person, a life certificate is attached.

(g) In the case of pensions terminable on marriage—

(i) see that the prescribed certificate is submitted every half year;

(ii) conduct a full audit of the pensions paid in January and July, in addition to the test-audit carried out under the provisions of Article 135;

(iii) make a note of the receipt of the prescribed declaration in the audit register of special pensions; and

(iv) see that the treasury officer has furnished particulars and date of last payment in the case of pensions for which declarations have not been furnished in the months of January and July

(h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be

(i) Enface the vouchers, showing clearly the detailed head or heads to which the pension should be debited.

(j) Stamp them with the "Admitted" or "Objected to" stamp.

No. 86.

Page 159, Article 349, Clause (l)—

Delete this clause.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 86, dated the 1st June 1936.]

(m) In case of a Treasury pension, compare the signature with that given in audit register.

2. On the death of a pensioner see that the pension payment order is returned for cancellation

3. Note deaths and transfers in the auidt register and pension payment order register, and have the notes attested by a Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed.

4. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

(c) An annual return of all retired members of the Services, including the Indian Civil Service, who died in India during the preceding twelve months and whose names had been shown in the last issue of the India Office List prior to the date of death, should be sent direct to the Editor, India Office List, so as to reach him before the end of December each year—*Vide* Article 40 (*b*) of the Civil Account Code, Volume I.

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No 129.

Page 158, Article 345-A—

Substitute the following for this Article :—

345-A The procedure for commutations of pensions and the responsi- [illegible] these [illegible] or the [illegible] cations [illegible] of the Accountant General concerned.

[Audit Code, Vol I, 1st Edn. (2nd Rep.), No. 129, dated 1st February 1937.]

the report on the application will be made, in the case of (1) by the Audit or Accounts Officer in whose books the pensionary charge is adjustable and in the case of (2) by the Audit or Accounts Officer who authorised the payment of the pension out of India, whether or not the pension is debitable to one or more Governments.

NOTE.—When a medical certificate is not furnished with a commutation case, the Audit or Accounts Officer should ask for it or a certified copy of it before reporting the commuted value of the pension.

346. *Deleted.*

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(*b*) Check the details and the income-tax deductions (see Note under clause (*k*) of Article 131 and Article 45, Civil Account Code, Volume I).

(c) See that stamps are affixed when necessary and punched.

(d) See that, except in the case of pensions of persons who die before the issue of a pension payment order, no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid; also that sanction has been obtained for payment of arrears

(e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.

(f) See that, when a pensioner does not appear in person, a life certificate is attached.

(g) In the case of pensions terminable on marriage—

(i) see that the prescribed certificate is submitted every half year;

(ii) conduct a full audit of the pensions paid in January and July, in addition to the test-audit carried out under the provisions of Article 135;

(iii) make a note of the receipt of the prescribed declaration in the audit register of special pensions; and

(iv) see that the treasury officer has furnished particulars and date of last payment in the case of pensions for which declarations have not been furnished in the months of January and July.

(h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be.

(i) Enface the vouchers, showing clearly the detailed head or heads to which the pension should be debited.

(j) Stamp them with the "Admitted" or "Objected to" stamp

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(k) In case of a Assembly pension, compare the signature with that given in audit register.

2 On the death of a pensioner see that the pension payment order is returned for cancellation

3. Note deaths and transfers in the auidt register and pension payment order register, and have the notes attested by a Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed

4. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

Chapter 14.—Interest Payment Audit.

Audit by Accountant General . 350
Lists for the Public Debt Office . 352
Audit by Public Debt Office . . 355

Audit by Accountant General.

350. The audit of interest payments is divided between the Audit Officers of Government and the Public Debt Office [illegible]. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made But in all other respects, and especially as to the correctness of the calculation of the interest and income-tax (*vide* Article 45, Civil Account Code, Volume I) and the casting of the totals, the vouchers are subject to regular examination and audit

1 Vouchers in which the signature of the disbursing officer or of the payee, or the particulars of the loan, or the numbers, or the capital sum of the several notes, or the number of half years for which interest was paid, are wanting, should be returned for correction

351 The Accountant General's audit of the interest vouchers (see Form IV in Appendix II of the Government Securities Manual) will be conducted in the following way The auditor should see—

(1) that the amount entered in the column "Amount of half-yearly interest" is really one half-year's interest upon each amount stated in the column "Amount of each Note";

(2) that the "total amount due" is the half-year's interest multiplied by the number of half-years entered in the column provided for the purpose;

(3) that the "Amount due" column is correctly totalled, and the total correctly carried into the schedule (Form 14 of the Government Securities Manual), and into the proper column of it,

(4) that the receipt is properly signed, either by the person named as the holder or by his representative;

(5) that income-tax at the maximum rate is deducted from the amount of interest due, unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the Income-tax Officer authorising exemption or levy of a lower rate, *vide* Paragraph 61 of Part III of the Income-tax Manual

Lists for the Public Debt Office.

352 After this has been done, for each of the two schedules of payments, the auditor should put aside the schedules and total all the vouchers by loans, and number them consecutively for each loan, in blue pencil, in

the upper right-hand corner. To each bundle should be added a covering list, in Form 27, of which the totals must be checked to see that they agree with the total debits in the month's accounts against each loan.

NOTE—Bearer bond coupons and stock interest warrants should not be included in the lists of vouchers for interest payments on promissory notes, but there should be separate covering lists for each class of vouchers, *viz.*, vouchers for interest payments on promissory notes, stock interest warrants, and bearer bond coupons

353. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

354. These lists should not, however, be sent one by one, but should go together, as soon as completed, with a covering statement in Form 28, which is due for transmission on the last day of the following month.

Audit by Public Debt Office

355. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respect : (1) that the amount of the promissory note is correctly stated in the voucher ; (2) that interest has not been twice paid for the same half-year

Chapter 15.—Deposit Audit.

Receipt Registers	356	Statement of Lapses	360
Audit of Payments	357	Refund of Lapses	361
Clearance Register	358	*Plus* and *Minus* Memorandum	362
Proof of Posting	359	Personal Deposits	363
		Deposits of Local Funds	367

Receipt Registers.

356 The extract registers of receipts of deposits, after being reviewed, should be filed in district files, the re-payment columns for months already passed being first scored through, so as to prevent future errors.

NOTE.—The scoring through of the columns for the months already passed may be dispensed with at the discretion of the Accountant General.

Audit of Payments.

357 The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, Article 204), and the re-payments examined by being posted in the proper column of the receipt registers or clearance registers against the entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered ; if the re-payment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment. At least 8 per cent of these postings should be examined by some one other than the clerk who made them, and the examination should be extended to the amount entered in the third column of the extract register of re-payment as the amount or balance of the original deposit.

1. See items 8 to 13 under Article 135.

Clearance Register.

358 The receipt registers of any year provide for the entry of re-payments made during the same and the next account year. After that, the balances which do not lapse under Article 206, Civil Account Code, Volume I, will be detailed in the clearance register received from the treasury (Article 204, Civil Account Code, Volume I). The items in this register must first be agreed by the Superintendent of the section himself with the balances worked out against the several entries in the original extract receipt register, and then the latter should be laid aside and future re-payments recorded only in the clearance register. Space

is provided herein for record of re-payments for two more years, and any outstanding balances after that will, in the ordinary course, be credited to Government.

1. This return should be scrutinised in detail by a Gazetted Officer, and a half-margin memorandum should be prepared, wherein should be noticed every item whose receipt, or long retention, is in any way remarkable. This memorandum should be sent to the Treasury Officer, in order that he may give his explanation and return the paper in original for further consideration, action and record.

2. An intelligent supervision of the work of his section by the Superintendent is the chief security for its efficiency, and one important method of exercising this supervision is the examination of the clearance registers and statements of lapses. That this examination may be complete, it is necessary that it should be carried out before the registers and statements are made over to the deposit checkers. The balances to be carried forward into the clearance registers and statements of lapses should be first worked out in the receipt and clearance registers in use by the clerks concerned, and then compared by the Superintendent with the new clearance registers and statements of lapses received. The result of this examination will furnish the Superintendent with a good indication of the character of the work of his section.

Proof of Posting

No. 87.

Page 163, Article 359—

Substitute the words "detail book" *for* the words "consolidated abstract" in lines 11, 14 and 15 of this Article.

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No. 87, dated the 1st June 1936.]

with the total of the re-payment register of the district for the month, and ticked off by the deposit checker in token of the agreement. The summation of the red ink district totals will give the provincial total of re-payments during the month, and it should be compared with the charge in the ~~consolidated abstract~~ and marked "Agreed" by the Superintendent, Book Department. The postings on the receipt side of the proof-sheet made from the receipt registers should be similarly totalled and the provincial total for each month agreed with the ~~consolidated abstract~~. After the close of the year the necessary entries in the last five columns of the proof-sheet should be made and the closing balances thus worked out should be agreed with the opening balances of the new clearance register.

NOTE.—At least 6 per cent of the totals of the re-payments posted in the receipt and clearance registers should be recast by some one other than the deposit checker who originally made them. It would be well too for the Superintendent himself occasionally to examine the totals in this way.

Statement of Lapses

360. On receipt of a statement of lapses, the Superintendent must effect an agreement in detail between the amounts reported for credit by local officers and the balances worked out in the original extract receipt registers or in the clearance registers to which the balances were transferred. The balances lapsing must be entered in these registers as well as in the proof-sheet in the column headed "Lapsed and credited to Government," and the statement being verified by the Superintendent

will then be used for the preparation of the necessary transfer entry crediting the amount to Government. The particulars of the entry should be noted upon the statement.

1 The deposits of the Appellate Branch of the Calcutta High Court do not lapse till five years have expired

2 See Rule 2 to Article 358

Refund of Lapses.

361 When application is made for refund of a lapsed deposit, a note of it should be made against the entry of the deposit in the statement of lapses, which has already been tested by the method prescribed in Article 360 The officer who signs the order for refund should also initial the entry of refund order in the statement of lapses The fact of payment should be noted in the number book of the orders, Form 30, under the initials of the Superintendent in the prescribed column

NOTE 1—In the case of repayments of deposits which are made after the original District Registers of Receipts have been destroyed (*vide* Note to Article 207, Civil Account Code, Volume 1) the audit of the refund will be confined to seeing that a lapsed deposit of the particular amount in question is actually outstanding in the statement of lapses, the verification of the claimants' title to the refund being left to the authority who signs the application for refund in Civil Account Code Form No 30

NOTE 2—In case of lapsed deposits paid without pre-audit by the Accountant General, under orders of Provincial Governments, with the concurrence of the Auditor General, a note of the refund should be made against the entry of the deposit in the statement of lapses It should also be seen that the item was really received, was carried to credit as lapsed and drawn by a person who might have drawn it any time before the lapse

Plus and *Minus* Memorandum

362. The deposit checker must be careful to see that the receipts, re-payments and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and specially that any lapsed items are correctly written off. He should also see that the closing balance for March agrees with that of the proof-sheet.

Personal Deposits.

363. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid, and that the re-payments do not exceed the balance at credit of the particular account.

364 When Civil or other Courts bank with the treasury, themselves submitting the detailed accounts of deposits, the auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the treasury.

365 and 366. *Deleted.*

Deposits of Local Funds.

367. The receipts and payments at treasuries on account of Local Funds having banking accounts with Government are reported by Treasury Officers in *plus* and *minus* memoranda—see Article 525 of the Civil

Account Code, Volume II. The entries in these memoranda should be checked by the district auditor, special attention being paid to balances so as to guard against any fund overdrawing its account ; see Article 220-A of Civil Account Code, Volume I. Overdrawals should always be brought to the notice of Government.

368. The memoranda should then be posted in broadsheets, one for each Local Ledger Head under " Deposits of Local Funds ", in form 30-A

The total figures for receipts and payments for the whole province as shown in the respective broadsheets should then be agreed monthly with the Detail Book.

369. If the local Government has ruled that expenditure incurred in the Public Works Department on the execution of works on behalf of a Local Fund should be charged to the " Deposits of Local Funds," *vide* paragraphs 467 to 471 of the Public Works Account Code, or if receipts in connection with Local Fund works are realised by Public Works Officers, such charges and receipts should also be taken into account in working out the balances of the Deposits of Local Funds, suitable alterations being made in the forms of *plus* and *minus* memoranda and of broadsheets. The net additions to or deductions from the balances of *each Fund on account of expenditure and receipts referred to above* should be intimated to the Treasury Officer for correcting his memoranda and also to the administrators of the Fund

1. Arrangements should in addition be made for communicating to the administrators of Local Funds the details of the transactions in the Public Works Department when such transactions increase or decrease the balances under " Deposits of Local Funds."

Chapter 16.—Bill Audit.

General Explanation . . . 370
Bill Checker . 372
Issue Lists 373
Paid Lists . . 374
Posting of Payments . . . 375
Check of Posting 381
Lapsed Bills—
Credit to Government . 384
Payment . . 385
Foreign Bills . . . 386
Consolidated Issue List . 387
Cancelled Bills . . . 388
Correction of Errors . . 389
Check of Payments . 390
Lapsing of Bills . . 391
Accounts 392
Military Treasure Chest Bills . 394

General Explanation.

370. The check on issue and payment of Supply Bills and of Transfer Receipts will be carried out on precisely the same plan, and accordingly the word "bills" in the following instructions includes both "Supply Bills" and "Transfer Receipts,"—only the documents and registers for Supply Bills must always be kept distinct from those for Transfer Receipts. Articles 372 to 385 are worded as if they apply to local bills, but the procedure in the case of foreign bills follows the same course, with the exception of the differences explained in Articles 386 to 393

371. It must be remembered that the check required is not merely the mechanical one, which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority The issue lists should, therefore, be reviewed by a Gazetted Officer or Superintendent, those of several districts being taken each month, and explanations of improper issues should at once be called for. It is not right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes

371-A Remittance Transfer Receipts issued by Military Account Officers and paid at Civil Treasuries will be retained by the Civil Accountant General for audit and final custody (*vide* note under Article 53, Account Code) The Civil Accountant General should take care to check carefully the paid Remittance Transfer Receipts with the Treasury schedules before the latter are passed on to the Military Accounts Officers The responsibility for seeing whether the Remittance Transfer Receipts have been issued in accordance with the conditions and limitations prescribed therefor will devolve on the Military Test Audit Staff.

Bill Checker.

372 The system of local bills check is not the same in all provinces, but it will generally be found convenient to entrust the final check, namely, that of each payment against the corresponding issue, to *one* clerk, the Bill Checker.

Issue Lists.

373. On receipt, with the cash account, of the list of bills drawn on treasuries within the province, the district auditor will check the totals and agree them with the entries in the cash account, and after review will make over the lists to the bill checker who will paste them in files so arranged that three months' issue lists of one district for either class of bills will be kept together in order. The district auditor will initial each issue list, and the answering entries in the cash account in certification of their agreement, and the bill checker must not accept the issue list without such initials.

Paid Lists.

374. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments, and initialled it and the list of payments in token of such agreement. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number

Posting of Payments.

375 The bill checker will take up the schedules of paid bills along with the quarterly files of issue lists, and in the latter post the amount of each payment in the column provided for the month of payment, observing whether in each case the amount paid exactly tallies with the amount of the bill issued.

376 The payments in the [illegible] ing months will be posted in t[illegible] and those during the [illegible] f issue in [illegible] line will [illegible] of that month [illegible] of a subsequent month [illegible] the payments of each month will [illegible] foot of each column and initialled by the bill

[illegible] at the close of a quarter the issues of the previous quarter [illegible] unpaid will be listed on paper, foolscap size (Form 31), to be called "Old Bills List"; and the bill checker will initial each item in the issue lists as he transfers it to the old bills list in token of the amount having been transferred.

378 At foot of the payment columns on the right-hand page of the form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker.

379. After all the payments have been noted in the several issue lists of the months in which they were drawn and in the old bills lists, the total of the amounts so noted in the issue lists for each month and

the old bills lists must be entered in a monthly Agreement Sheet, Form 32. The grand total payments of the month should correspond with the total charge in the detail-books, and the total payments for each district can then be posted into the broadsheet mentioned in Article 381.

Check of Posting.

380 Before the unpaid bills are transferred to the old bills list they will be carried into the balance column of the issue list, and the total of the balances, *plus* the payments, will be agreed with the total of the issue list The total of the amounts transferred to the old bills list will be agreed with the total of the amounts in this balance column.

381. The monthly district totals of payments on account of each year shown in the Agreement Sheet, as also the monthly receipts from the issue lists, will be posted into a Broadsheet of Local Bills, Form 33.

382 The monthly provincial totals at the end of the broadsheet will be agreed with the Detail Books, the differences of each month being shown at foot At the close of the year the items making the net difference will be clearly stated, and the net difference will be carried forward to next year's broadsheet with the balances of each district The Superintendent will satisfy himself that the work has been correctly done, and the Superintendent of the Book Department will initial the monthly totals in token of their agreement with the Detail Books

383 There will be separate files for the issue lists of each quarter, which will be sent to the record-rooms as soon as the old bills lists have been posted from, and agreed with, the balances in them The old bills lists and broadsheet will be printed and bound

Lapsed Bills.

Credit to Government

384 The balances left at the end of the third year after the year of issue will lapse, and be carried to the credit of Government in the final account for March If the postings of payments on the issue lists and old bills lists have been duly agreed with the ledger entries of payments month by month, there should be no possibility of error in taking out these balances ; but it will be convenient early in March each year to extract from the old bills lists all bills still unpaid, and from this statement to collect all drawn on each treasury and to forward lists thereof in Form 34 so as to reach the treasury concerned by the end of March, together with a letter in the following terms :—

"The bills detailed in the accompanying lists drawn in the year on the treasury are still not marked as paid in the records of this office, and if not paid before 31st current, will be carried by the undersigned to the credit of Government Any which may be found unpaid at close of that day's business should therefore be marked off as "lapsed" in the check register of bills payable ; their total should be deducted from the statement of liabilities of the treasury, and the accompanying list filled up and returned The date of payment or cancellation of any bill here wrongly shown as outstanding should be entered in the column of Remarks, so that bills unmarked will be taken as lapsed Any bills not mentioned in this memorandum, which from the check registers of bills payable may appear to be outstanding, should be noted at foot Bills which have lapsed cannot be paid without the special sanction of the undersigned"

Payment.

385. When sanction is given to payment of a lapsed bill, it should be noted in the extracted statement of outstandings, on which the date of payment should also be recorded on receipt of the paid voucher with the list of payments.

Foreign Bills.

386. With regard to foreign bills, the procedure differs in several points which are explained in the following Articles.

Consolidated Issue List.

387. After check of the issue lists against the cash accounts, the district auditors will transfer them to the bill checker, who will post the details in lists for the several provinces in Form 35, arranging the drawing treasuries in the order of the separate publication entitled "List of Treasuries and Sub-treasuries in India." The posting should be totalled afresh, in order that the district total carried into column 6 of the forms may be checked by the total given in the district statement. The list of foreign bills paid (see next Article) should then be obtained from the district auditors, and the details of their cancellation will be posted in red ink at foot of the outgoing lists of bills drawn. These provincial lists will then be severally presented to the Book Department for agreement with the credits (and the charges under cancelled bills) in the detail-books, and will then be despatched to the Accountant General concerned without further delay, the due date for transmission being the 10th of the second following month except in the case of the Accountant General, Central Revenues, where it is the 17th of the second following month. No office copy of the lists need be kept.

1 In the case of entry of a bill drawn on Nowgong without the addition of Bundelkhand or Assam or on Hyderabad without the addition of Deccan or Sind, the district auditor should at once write to the drawing treasury, in order to make sure that the entry has not been made in the wrong form; if a mistake has occurred, a memorandum of correction should at once be sent to the Accountant General of each province, and the error corrected by entries in the next list despatched.

Treatment of Cancelled Bills.

388. If any bill drawn on another Government has been cancelled, its amount will be charged in the schedule of foreign bills paid, submitted by the re-payment treasury (see Article 387 of the Civil Account Code, Volume II), the entry being supported by the cancelled bill; and the district auditor will in red ink deduct from the total of each province the amount of bills cancelled, so that there may be, for each province, a pair of figures,—one set representing the payments on cancellation of bills locally drawn on other provinces, and the other those of bills drawn by other provinces.

Correction of Errors.

389. If a bill drawn on one province has been wrongly entered in the list of bills drawn on another, it will be treated in the next list sent

to the province which has been wrongly credited just as though it had been cancelled, and will be entered in the list sent to the province actually drawn on as a new transaction.

Check of Payments.

390. The check of bills paid with the issue lists received from other Audit offices and with the old bills lists will be conducted in the same way as that of local bills The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0-0-0 in the column of " Amount paid " instead of the amount of the bill The monthly proof of posting by comparison with the Detail Books will be effected as in the case of local bills, the name of the province being entered in the broadsheet in place of that of the issuing treasury.

Lapsing of Bills.

391. At the close of each year the old bills lists for the third preceding year will be taken up, and a list of all bills still unpaid should be prepared for each treasury drawn upon, in the same way as for local bills These will be forwarded to the Treasury Officers concerned for verification On the return of these original statements the amount of lapsed bills will be adjusted to credit of " XXXV.—Miscellaneous " and debit of " Foreign bills " ; any future payment of such a lapsed bill will be charged to Refunds, as in the case of local bills

Accounts

392. The amount shown in the consolidated issue lists will be credited in the Account Current with the province drawn upon under head III or IV, sub-heads Foreign Supply Bills payable and Foreign Remittance Transfer Receipts payable , and the amount of cancelled bills (including bills wrongly entered in the issue list of one province but subsequently transferred to another province) will be charged to the head which received the original erroneous credit. The province drawn upon will respond by debit or credit to Account Current with the drawing province by credit or debit to " T. Remittances," under the local ledger heads, ' Foreign Supply Bills ' and ' Foreign Remittance Transfer Receipts '. Credit even for a bill wrongly entered will be accepted, though the error will be noticed in the Objection Statement, in order that it may be corrected in a subsequent account, the debits for such corrections being checked with the original credits.

393. The payments of the bills will be charged direct to the head " Foreign Supply Bills " or " Foreign Remittance Transfer Receipts " in the accounts of the province drawn on.

1. Although the bills of the several drawing provinces are lumped together, without distinction, under " Foreign Supply Bills " and " Foreign Remittance Transfer Receipts, " the forms in which treasuries report their payments should not be changed, as the separate details there given will facilitate finding the entries.

Military Treasure Chest Bills.

394. On receipt of the issue lists from the drawing treasuries, the auditor will credit the amount to Account Current between Civil and Military under head I and make over the lists to the bill checker who will carry out the check as in the case of local bills.

395. The paid lists will be received with the Military Exchange Accounts, and the balance of bills outstanding will therefore be verified by the Account Current Branch, and not by the Book Branch as in the case of local bills.

Chapter 17.—Remittance Audit.

Remittance Check Register	396	Agreement with Detail Books	399
Posting the Register	397	Entry in Accounts	401
Differences	398	Small Coin Depôts	402

Remittance Check Register.

396 For the check of local remittances, a register (Form 36) will be maintained, of which the pages should be neatly ruled in blue ink before the book is bound The first part of the register will record the cash remittances between treasuries within the province, and thereafter separate sheets should be set apart for remittances between treasuries and each of the departmental officers (other than Public Works and Forest officers) rendering accounts to the Civil Accountant General, such as those of the Customs, Opium and other Departments and small coin depôts For such of these departments in final account with the Civil Accountant General as both send cash to Civil Treasuries and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of Revenue Treasuries to be answered by departmental credits, and the other for departmental debits to be met by credits in the treasuries For departments with which Accounts Current are exchanged, such sheets will not be necessary.

1. The check on foreign remittances is effected in the office of the Controller of the Currency

2 The procedure for checking Public Works and Forest Remittances is described in Chapters 32 and 39, respectively

Posting the Register.

397 On receipt of a list of payments, as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged should be posted in the remittance check register by the district auditor concerned ; and, in like manner, on receipt of the cash account, the first operation should be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it should be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place

Differences

398 When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may proceed to its adjustment. The unadjusted balance will be carried forward, and the adjustment when made must be noted in the remittance check register.

NOTE.—In the case of remittances between treasuries under the audit of the Accountants General, Punjab, United Provinces, Bengal, Bihar and Orissa, Central

Provinces and Bombay and the Comptrollers, North-West Frontier Province and Assam, a list of unadjusted debits and credits is made out and entered in the details of remittances in transit in Form III, which under Article 420 (*b*) of the Code of the Currency Department, is forwarded to the Deputy Controller of the Currency for verification. Any discrepancy in the list of remittances in transit brought to light by the Deputy Controller of the Currency should be reconciled in correspondence either with him or with the treasury concerned

No. 89.

Page 173, Article 399—

Substitute the following *for* the first two lines of this Article :—

"As soon as the posting of the Detail Book is commenced, the District Auditor should total the ".

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 89, dated the 1st June 1936]

totals in the Detail Books The unadjusted debits and credits should then be carried forward in full detail to the check register of the next month. after comparison, in the case of remittances between treasuries, with the information regarding them given in the local Cash Balance Reports or with the list of local remittances in transit verified by the Deputy Controller of the Currency, *vide* Note to Article 398.

400. If any remittance has remained outstanding for an undue time, enquiry should at once be instituted

Entry in Accounts.

401. Cash remittances from one treasury to another of the same audit circle are classed as 'local cash remittances' and adjusted under the head 'Cash remittances between treasuries'. Cash remittances between treasuries in different audit circles are debited and credited to the head 'Foreign Remittances'. The Controller of the Currency watches the adjustment of the transactions [illegible] head ; see [illegible] e Currency [illegible] ld be dealt [illegible] within the [illegible] depots, or between depôts and treasuries, should be treated as "Local Remittances," and entered as such in the check register and in the accounts.

403 Remittances to or from depots in other provinces should be dealt with as "Foreign Remittances"

Chapter 18.—Miscellaneous Audit.

General Rule 404
Special Charges 405
Cost of Land 406
Alienation of Government Land . 408
Refunds 409
Discount on Stamps . 410
Payment of fees . 410-A
Renewal and Enforcement fees on Government Promissory Notes . 411
Advances 412
Permanent Advances . . . 417
Borrowings 420
Appropriation for Reduction or Avoidance of Debt. . . . 420-B

General Rule.

404. For some payments falling under this head there is no prescribed rule regarding the record of audit But in every case, even when the audit is not specially recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it

1 See items 8 to 13 under Article 135.

Special Charges

405. The register prescribed in Article 313 affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

Cost of Land.

406. Payments for the cost of land taken up under declarations issued by the various departments of Government, together with such expenditure in connection therewith on establishment and contingencies as is, under the rules in Article 118 of the Civil Account Code, chargeable to the department for which the land is acquired, should be debited in the Civil accounts as charges adjustable by the department concerned. If the land is acquired for any local fund, the expenditure will ordinarily be charged to the fund.

1 All payments by special officers acting as disbursers of another department are accounted for direct to the authorities of that department.

2 In the case of land acquired for Railway purposes, it should be seen that the capitalised value of the abatement of land revenue when chargeable under the "Revised rules relating to the acquisition of land for Railway purposes" is correctly debited to the capital account of the Railway concerned.

407. Advances drawn by the Collector under paragraph 14 of Appendix 7 of the Civil Account Code, Volume I, will be held as "Advances Recoverable" on the books of the Accountant General till they can be adjusted under Article 406

Alienation of Government Land.

408 On receipt of the sanctions referred to in Article 231, Civil Account Code, Volume I, Audit Officers should satisfy themselves that the sanctions accorded by the local Government do not involve the breach of any one of the canons of financial propriety See also Article 421.

Refunds

409 In the audit of charges for refunds, the principal points to be examined are that they have been made under sufficient authority and that they are supported by duly receipted vouchers in proper form (Form 17, Civil Account Code, Volume 1), containing a certificate of note of the refund against the original credit in the Departmental accounts and the Treasury or Sub-treasury Officer's signature in proof of credit into the treasury whether singly or in a lump sum

In cases where full details of the revenue under the head are given in the treasury accounts or other documents as rendered to the Audit office, a note should be made against the item of receipt in the original accounts received from the treasury, so as to prevent a double claim ; but in cases where the credit is shown in the treasury accounts in a lump sum, as in the case of Land Revenue, Excise, Taxes on Income, etc., no note need be made against the aggregate credits.

1. For refunds of fines, the note should be made in the statement of fines in those Audit offices where it is still received from the Court (See Article 35 of Civil Account Code, Volume I)

2. Refunds of the value of spoilt stamps are checked against entries of corresponding receipt in the *plus* and *minus* memorandum. No check can, however, be exercised over the refund of stamps duty allowed by Civil Courts.

3 Refunds of the value of unclaimed currency notes credited to Government may be made on a certificate from the Currency Office, showing the date on which the amount was credited to Government, and stating that it is payable to the claimant ; but in every case the order for refund requires the sanction of the Accountant General. Whenever any sums are ordered to be paid into the treasury on account of unclaimed currency notes, the Deputy Controller of the Currency will furnish a list giving particulars of the notes of which the amounts are composed, and the credit when it appears in the treasury account should be noted at foot of the statement When any refund is sanctioned, it should be noted against the corresponding entry in the credit list.

4. Refunds of Income-tax are made under the rules in Appendix 2 to the Civil Account Code, Volume I

5. In the case of refunds of Customs revenue it is the duty of the officer in charge of local audit to see—

(1) that the refunds are sanctioned by competent authority and are in accordance with the provisions of the Sea Customs Act ;

(2) that proper entries have been made in respect of refunds and draw-backs on the original documents of receipts on which they have been allowed, *e.g.*, bills of entry, shipping bills, register of miscellaneous receipts, etc.;

(3) that they are otherwise in order

When refund vouchers accompanying the list of payments of the customs treasury are received in the Audit Office, it should be seen—

(1) that the payment order is correct,

(2) that, arithmetically, the voucher is in order, and

(3) that it bears a legal quittance and is stamped, if necessary.

Discount on Stamps.

410. The procedure in auditing discount on stamps varies. In some provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the

application of the proper rate of discount being usually certified by the Treasury Officer In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the competent authority whose countersignature is the Accountant General's authority for admitting the charge.

Payment of fees.

410-A. When a moiety of fees realised by Government is payable to Government servants, a certificate should be obtained from the drawing officer on each bill in which the claim is preferred that fees on which the claim is made have actually been realised and credited to Government (the month and the amount of credit in the accounts being specified) and that no claim in respect of the same item of receipts has been drawn pre-

age 176, Article 411—

Delete this Article together with its heading.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 31, dated the 2nd September 1935.]

Price anna 1 or 1½d.

means of Remittance Transfer Receipts by the [illegible] monthly bills supported by treasury coupons in Form 27 of the Government Securities Manual, submitted to them by the Bank. The payments should be simultaneously noted against the corresponding credits in the treasury accounts so as to prevent a double claim

NOTE.—Renewal fees for sums below Rs 15 may be remitted to the Public Debt Offices, Calcutta, Bombay and Madras by postal money order

Advances

412 Miscellaneous advances after audit are recorded in the objection book The record of revenue advances, in form 36-A which will be checked with reference to the appropriation for each officer authorised to make them, will be regulated with reference to the rules regarding them Payments on account of sanctioned loans are recorded in the Subsidiary Loan Registers referred to in the Account Code.

1 Advances for law suits should be finally charged against the department concerned, although held as items awaiting clearance in the objection books for want of payees' receipts, etc Refunds of amounts remaining unspent out of these advances should be watched and amounts refunded should be dealt with as cash recoveries of service payments The Audit office is not required to watch that recoveries that may be eventually due from the parties concerned are actually effected and credited to Government

413. *Deleted*

414 Before authorising payment of a bill for drawing an advance for building or purchasing a house as required by Article 142, Civil Account Code, it should be seen that the certificate prescribed in Note 4 under Article 155 (*a*) VII, or that in Note 3 under Article 155 (*b*), Civil Account Code, Volume I, as the case may be, has been supplied

Advances recoverable in a large number of instalments and their recoveries will be recorded in Form 39-B, and the recoveries treated as laid down in Article 435 Form 39-C should be used for watching

the recoveries of advances for house-building and for motor car and other conveyances.

The payments and recoveries shown in these Broadsheets (Forms 39-B and 39-C) should be reconciled monthly with the figures shown in the Detail Books, any discrepancies between the two sets of figures being noted on separate pages, which should be set apart at the end of the Broadsheets, with a view to watching their eventual adjustment. The fact that this monthly verification has been made should be recorded on the Broadsheet itself month by month

415. In order to check the grant, in contravention of Rule IV to Article 155 (*a*), Civil Account Code, Volume I, of a second house-building advance for one and the same house, an alphabetical Index of the names of Government servants to whom such advances have been granted should be maintained in the following form :—

Name of Government servant	House for which advance is granted		Year of payment.
	Town	Detailed address, if any	

One Index Register should continue for 10 account years, after which a fresh register should be opened. In auditing a bill for house-building advance, it should be ascertained by a reference to this index that the officer to whom the advance has been granted has not previously received a similar advance for the same house.

416. Payments made to persons proceeding to a Pasteur Institute will be audited and adjusted in accordance with the rules referred to in the Note to Article 159 (*h*), Civil Account Code, Volume I. The charges in respect of the forward journey should be adjusted by the Accountant General of the province from which the patient proceeds for treatment, being debited to the Local Fund concerned or to general revenues, as the case may be. The charges during treatment and in respect of the return journey should be similarly dealt with by the Accountant General of the province in which the Institute is situated, all debits relating to another province being passed on to the Accountant General of the province concerned. Travelling allowance for the forward journey may be passed in audit on the Director's certificate of treatment. Travelling allowance for the return journey and maintenance charges should be supported by the documents prescribed by the rules. The head of account for payments, other than recoverable advances, debitable to general revenues is '47—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute.'

NOTE 1.—Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant General of the province of origin

NOTE 2.—The local Government will by special rule prescribe in what cases the charges are to be borne by general revenues or by a Local Fund.

416-A. Recoveries on account of passage advances made under the rules in Appendix 8-B, Civil Account Code, Volume I, 8th edition, to Government servants in foreign service will be watched by the Audit Officer responsible for watching the recovery of contributions for leave and pension. If this officer happens to be different from the Audit Officer who has to certify that funds are available prior to the advance being sanctioned, the latter should pass the advance through his exchange accounts to the former who will bring it on to his Objection Book.

Permanent Advances.

417. Permanent advances should be recorded in a register in Form 37, intended to last for four years. The register should be a standing list of all sanctioned permanent advances by names of offices, a separate page or pages being set apart for the offices in each district. As personal responsibility can be enforced by the receipts of the actual incumbents which are on the file, the names of the holders of advances need not be entered in the register. The advances should be consecutively numbered and the acknowledgments should be marked with corresponding numbers and filed in proper order. On receipt of a new acknowledgment it should be numbered with the register number of the advance and filed in the place of the old acknowledgment which should be torn out of the file. A charge report containing an acknowledgment of permanent advances should not however be destroyed; it should be preserved for the period prescribed by the Accountant General.

418. If the amount of any advance be increased or reduced in the course of the year, the amount in the column for the current year should be altered in red ink on the appearance of the credit or debit for the difference in the treasury account. The total for the column will be corrected at the end of the year. If new advances are sanctioned, they should be entered at the bottom of the district list in the order of the charges appearing. The monthly credits and debits in forms 37-A and 37-B respectively should be compared with the Detail Book figures through the broadsheet, which will, after completion, be submitted every month to the Gazetted Officer in charge. At the end of the year a single total for the old, corrected and new advances will be made, the aggregate of which for all the districts worked out in the broadsheet at the end of the register will agree with the closing ledger balance of the year.

419. The amounts of the advances as standing on 31st March should be entered afresh in the money column for the next year and a total made for 1st April.

419-A. Sanctions to permanent advances accorded by the Heads of departments are audited to see—

(1) that the officer sanctioning the advance is a recognised Head of a department, or Commissioner of a Division;

(2) that there is no specific order of Government withholding from him the power to sanction permanent advances;

(3) that the advance is intended not for his own office, but for a subordinate office ;

(4) that the amount sanctioned does not exceed the limit recommended by the Accounts Office or fixed by the local Government either for an office or for the sanctioning authority ; and

(5) that these advances are not multiplied unnecessarily.

Borrowings.

420. The Accountant General should see that the proceeds of all advances received by the local Government from the Provincial Loans Fund and of all loans raised under the Local Government (Borrowing) Rules are correctly applied For this purpose *Pro formâ* accounts should be maintained. In this connection see Article 148.

420-A. The rules governing the administration of the Provincial Loans Fund are laid down in Appendix 6-A to this Code. As a complete account of the Fund will be maintained in the books of the Accountant General, Central Revenues, all transactions of the Fund which occur in the provinces should be passed on to that officer through the Exchange Accounts.

NOTE.—Pies should be eliminated from the transactions of the Provincial Loans Fund. See clause 2 of Article 10-A, Civil Account Code, Volume I.

Appropriation for Reduction or Avoidance of Debt.

420-B The Accountant General should see that the Appropriations to Sinking Funds are in accordance with the undertakings given by Government and set forth in the prospectus of the loans and that the payments are eventually utilised for the purpose for which the funds themselves were created

The responsibility for the proper audit of transactions connected with the Debt Redemption scheme of the Government of India devolves upon the Accountant General, Central Revenues, who should see that the conditions of the scheme are scrupulously observed. He should see that the annual debits against Revenue under the Scheme are calculated strictly in accordance with the programme approved by the Secretary of State and that account is taken of any additional provision that may be authorised by executive orders or by the Indian Finance Act. He should also see that the sums credited to the Deposit head 'Appropriation for Reduction or Avoidance of Debt' are applied to the objects for which the money has been set aside and that the liquidation of debt is proceeding at the rate and on the lines prescribed.

Chapter 19.—Audit of Receipts.

General Duty of Accountant General . 421
Departmental Revenue . . 423
Stamps and Opium . . . 424
Match Banderols 425-A
Sanitary Engineers' Fees . 426
Fines 427
Contributions towards Leave Salary and Pension of Government servants lent to Foreign Service . 428
Miscellaneous 433
Special Recoveries . . . 434

General Duty of Accountant General

421 The Audit Department will audit receipts to the extent to which the Auditor General is required by the Governor General in Council to undertake this duty. An Accountant General will, however, supply the local Government with any comments on the progress of the revenue collections which it may require Lists showing the accounts of receipts, of revenue and of stores and stock in the possession of an officer or a Department of Government the audit of which has, under Rule 12 of the Auditor General's Rules, been entrusted by the Governor General in Council to the Audit Department should be maintained in each Audit office and reviewed and corrected periodically. In addition to the items shown in those lists, the Audit Department has also been entrusted by the Governor General in Council with the audit of sanctions relating to the grant of land and alienation of land revenue.

The submission of the returns mentioned in Article 29-A of the Civil Account Code, Volume I, regarding remissions of, and abandonments of claims to, revenue, does not in itself connote any extension of the powers of the Audit Department for the audit of receipts The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor General's Rules

NOTE.—The audit of the receipts of the Customs House, Karachi is entrusted to the Audit Officer, Lloyd Barrage and Canals Construction

422. As regards certain classes of receipts specified below, special instructions are given, but it is a general rule that no debt due to Government should be left outstanding on the books without due and sufficient reason The Audit office should exercise constant and watchful care over such outstandings, suggest to the departmental authorities any feasible means for their recovery, and, at least once a year, fully review them all. Whenever any appears to be irrecoverable, orders for its adjustment should be demanded But, unless permitted by any rule in an authorised Code, no sums may be credited to Government by debit to any suspense head ; credit must follow, and not precede, actual realisation

Departmental Revenue

423. In the case of departmental revenue, the Accountant General should report to the revenue controlling authorities, by the 10th of the second following month, the amounts received and brought to account,

to enable those authorities to compare the amounts with the departmental returns of demands and realisation. It is not the duty of the Accountant General to enter into correspondence for the purpose of settling differences save as expressly provided in the rules of this chapter.

1. The procedure in respect of irrigation and navigation revenue collected in the Civil Department is stated in paragraph 252 of the Public Works Account Code

Stamps and Opium.

424. The realisations by sale of stamps and of excise opium are reported to the revenue authority concerned for comparison under the last rule ; but, besides this, the value of stock is reported with the treasury accounts in a *plus* and *minus* memorandum Of this the opening balance should always be compared with the last month's closing balance. Of the additions to stock, a periodical return is received from the Controller of Stamps, or other revenue authority, and these must be traced into the *plus* and *minus* memoranda The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1. In these and all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

No. 105.

Page 181, Article 425, Rule 1—

Substitute the words "Controller of Stamps" *for* the word "Controller" in line 1 of this rule.

[Audit Code, Vol. I, 1st Edn. (2nd Rep), No. 105, dated the 1st June 1936.]

2 Copies of acknowledgments granted by the officer authorised, under rule ~~(c)~~ of Appendix 9 to the Civil Account Code, to receive and dispose of unserviceable non-postal stamps returned by the depôts, are also forwarded by that officer to the Accountant General concerned.

3. In the case of transfers between two depots situated in different provinces a copy of the invoice is furnished by the supplying depôt direct to the Accountant General of the province in which the depôt receiving the supply is situated. A copy of the acknowledgment is furnished by the receiving depôt through its Accountant General to the Accountant General of the province in which the depôt making the issue is situated

No. 148.

Page 182, Article 425, Rule 5—

In line 4 of this Rule, *for* the word "three" *substitute* "five".

[Audit Code, Volume I, 1st Edition (2nd Reprint), No. 148, dated the 1st December 1937.]

plus and *minus* memorandum of another depôt, if stamps were issued to another depôt in the same province, or with the entries in the copies of acknowledgments mentioned above.

5 The verifications are noted upon the documents mentioned in Rules 1 to 3 above

6. Under Rule 7 Appendix 9 to the Civil Account Code, the Accountant General also receives half yearly from the officer-in-charge of each local depôt a certificate showing the balance by actual count on the last day of September and March of each

of the three descriptions of stamps in each local depot. The amount shown in the certificates should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda for those months after they have been checked under Rule 4 above.

Match Banderols.

425-A The instructions prescribed in Article 425 relating to the procedure for examination and audit of the account of stamps at local depôts applies *mutatis mutandis* in connection with match banderols.

Sanitary Engineers' Fees.

426. Recoveries of fees for services rendered by Sanitary Engineers to municipalities and others are brought to account under the following rules —

(*a*) The Sanitary Engineer should send copies of all bills he may present to municipalities and others for fees due on works carried out to the Accountant General, who should record the amount of each bill in a suitable register opened for the purpose.

(*b*) Municipalities and others from whom fees are due will pay them into the treasury, and thus the receipts will be brought to account direct on the books of the Accountant General

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No. 90.

(*Page 182, Article 426 (d)*—

Substitute "Departmental Abstract" *for* "Detail Book" in this rule.

(

[Audit Code, Vol. I 1st Edn (Cnl Rep), No. 90, dated the 1st June 1936.]

Fines.

427. The rules for the check of receipts on account of fines are stated in Article 35, Civil Account Code, Volume I.

Contributions towards Leave-Salary and Pension of Government servants lent to Foreign Service

428 A register of Government servants whose contributions, wherever recovered, are adjustable in the local books under Article 192, should be kept in Form 38 to enable a check to be maintained over the recovery of the contributions This register should be posted on receipt of the orders of competent authority sanctioning the transfer, and the entries should be examined as to their correctness and initialled by the Gazetted Officer in charge A certificate of the date of making over charge and of receiving charge of the new post, and, in the case of a ministerial servant, the service book should be called for On receipt of the certificates the fact should be recorded in the register, and the number assigned in the register to the Government servant should be posted in the first column of the broadsheet (Form 39, *vide* Article 429). All orders subsequently received regarding a Government servant on foreign service should be recorded in the register, as well as all orders issued by the Accountant General for recovery of interest or of contributions in arrear, also the cause of the contribution ceasing to be realised owing either to re-transfer,

death, dismissal, or any other cause In case of re-transfer, the service book should be called for and the fact noted

1. In the case of Government servants who are already in foreign service of the first or the second kind under the rules in force prior to 1st January 1922, the register in the old Civil Account Code (7th Edition), Form 121, should still be used.

2 For foreign service of the third kind under the old rules in force prior to 2nd August 1913, see Article 435.

3. In the case of a non-gazetted Government servant transferred to foreign service, the Superintendent should further have the fact of the transfer distinctly noted in the last Annual Book of Establishment

429. A broadsheet should be maintained in Form 39, separately for contributions creditable to (1) the Provincial Government and (2) the Central Government All contributions shown in the cash accounts, which are creditable to these Governments, as well as contributions creditable to the Provincial Government which are shown in inward exchange accounts, should be posted into the broadsheet, and the total of the broadsheet should be reconciled with the Detail Book Thus completed, the broadsheet should be submitted to the Gazetted Officer in charge

430 In posting the second money column of the broadsheet, the monthly rate at commencement of the year should be entered, and subsequent alterations should be entered below, with the date from which each rate takes effect The posting of the third money column, *viz.*, "Total due," should not be made until the close of the year.

431. The Accountant General is responsible for seeing that all contributions due as per Form 39 are paid on due dates, that Government servants in foreign service are given prompt intimation when their contributions fall into arrear and that they are informed of the penalties to which they become liable owing to non-payment

432. *Deleted.*

432-A. If a Government servant in foreign service in India is granted leave otherwise than in accordance with the rules applicable to the service of which he is a member, the Audit Officer shall, on the fact coming to his notice, require the leave so granted to be commuted to the leave for which the Government servant is eligible under rule, and call upon him to refund any leave salary in excess of the amount admissible.

432-B. If a Government servant is transferred to foreign service out of India, the Audit Officer concerned will be responsible for obtaining from him, at the time of transfer, a declaration showing that he has read and understood the rules which are to regulate his leave.

Miscellaneous.

433. Of recoverable over-payments, and of miscellaneous advances due to Government, a sufficient record exists in the objection books : of loans and revenue advances, a subsidiary Loan Register is kept (see Account Code), which gives full information of the amounts payable both on account of interest and of principal.

Special Recoveries.

434 For special and important recoveries a combined register and broadsheet should be kept in Form 40 by each departmental Auditor. In it are to be entered all amounts to be received and recovered by the Accountant General which do not find a place in the Objection Books or in some other prescribed register, and which, not being recoveries of amounts charged to special heads of "advances," will not come under review in the Annual Balance Sheet Such are treaty dues, and contributions from municipalities, Indian States, etc., and other recoveries arising from special orders.

435 In the case of recoveries made (*i*) under Rule 127 of the Fundamental Rules (and subsidiary Rules framed thereunder), or under Article 783 of the Civil Service Regulations, (*ii*) under Article 802 of the Civil Service Regulations, and (*iii*) on account of establishments in foreign service of the third kind under the Foreign Service Rules in force prior to 2nd August 1913, where the rates may be subject to frequent changes, the Accountant General may, if the combined form is considered unsuitable, allow, at his discretion, the use of the separate register and broadsheet in Forms 41 and 39-A, respectively. The particulars of such recoveries should be entered in Form 41, a separate number being assigned to each recovery The recoveries actually made should be posted monthly into the broadsheet in Form 39-A The register and the broadsheet should be maintained in the manner described in Articles 428 to 430

The register and broadsheet should be kept according to the different classes of recoveries, there being a separate page in the register and a separate broadsheet for each head of account to which recoveries are credited

436. The combined register and broadsheet prescribed in Article 434 and the broadsheet prescribed in Article 435 should be submitted monthly to the Gazetted Officer in charge for scrutiny.

Chapter 20.—Service and other Funds.

Indian Civil Service Provident Fund . 437
Indian Civil Service Family Pension Regulations 438
Superior Services (India) Family Pension Fund . . . 442-A
Military and Medical Funds—
Recovery of Subscriptions . *443*
Payment of Pensions . . . *445*
Indian Military Service Family Pension Regulations . . . 446
Indian Military Widows' and Orphans' Fund . . . 447
Bengal Uncovenanted Service and Bombay Family Pension Fund of Government Servants 448
Bengal and Madras Service Family Pension Fund . . 449
General Family Pension Fund . . 450
Hindu Family Annuity Fund and Bengal Christian Family Pension Fund 451
Postal Insurance and Life Annuity Fund 453
Provident Funds 454
National Health Insurance Contributions 457
Unemployment Insurance Contributions . . 458
Widows', Orphans' and Old Age Pensions Contributions . . 458-A
Madras Military Assistant Surgeons' *Fund* . *459*
Treatment in Exchange Account 460
Accounts procedure relating to the Forest Officers' Provident Fund Annex. A.

Indian Civil Service Provident Fund

437. Deductions from the bills of members of the Indian Civil Service on account of the Indian Civil Service Provident Fund should be credited to "O—Unfunded Debt—Savings Bank Deposits—Bank Account."

1 For rules regarding the maintenance of the accounts of this Fund in India see Rule 1 to Article 456.

Indian Civil Service Family Pension Regulations

438 The subscriptions under these regulations are credited to the minor head relating to it under "XXXIII—Receipts in aid of Superannuation, etc" Each Accountant General sends to the Accountant General, Central Revenues, a list in Form No 42 of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credits in his accounts

A consolidated list for the year, with similar certificate of agreement with the accounts, should also be sent to the Accountant General, Central Revenues, not later than the middle of September of the following year. Any discrepancy between the totals as shown in the consolidated certified list, and the totals of the monthly certified lists already furnished should be clearly explained, or else, a 'no discrepancy certificate' should be furnished

NOTE.—The certified list for March final should be sent by the end of August at the latest. Any adjustment coming to light after close of the accounts for March

final should be excluded from the accounts of that year and incorporated in the accounts of the following year, that is, in the accounts of the financial year then current

439. This list should contain the names of all subscribers; *vide* Article 248, Civil Account Code, Volume I. Reasons for non-recovery should invariably be stated in the remarks column. If an officer is on leave, the period of leave granted to him and the date up to which his subscription has been or will be recovered in India should be stated. The date up to which subscription has been paid by an officer prior to his transfer to another Audit circle and the name of the Audit circle to which he has been transferred should also be stated. Particulars relating to recoveries for a broken period should always be furnished.

440. The Accountant General, Central Revenues, is responsible for keeping the record of recoveries on account of each subscriber, and seeing that correct subscriptions are realised

441 In order that claims to admission to pension preferred in England by the families of subscribers may be expeditiously dealt with, the Accountant General, Central Revenues, will send quarterly to the Director of Funds, India Office, two statements—one showing the names of subscribers who have died during the quarter, and the other showing admissions and casualties during that period.

442. He will also send half-yearly to the Auditor General, for transmission to England, as soon after the closing of his accounts for September and March (final) as possible, but not later than the first week of January and the 30th November of the following year, a statement showing the receipts and charges in India under the Indian Civil Service Family Pension Regulations

Superior Services (India) Family Pension Fund

442-A. The accounts of the Superior Services (India) Family Pension Fund, which came into existence from the 1st September 1928, are kept in England in sterling by the Controller of Pension Funds at the India Office The Accountant General, Central Revenues, who is the Account Officer for the fund in India, is responsible for keeping the record of recoveries on account of each subscriber and seeing that correct subscriptions are realised. Quarterly returns of all admissions to the voluntary section of the fund, as well as changes in existing contracts, cessations, etc, are also forwarded by him to the India Office. In the case of compulsory subscribers, quarterly returns, similar to those furnished in the case of the Indian Civil Service Family Pension Fund, are sent. The Accountant General, Central Revenues, also submits to the Accountant General, India Office, on the 31st January and the 31st August, a half-yearly statement of account showing the receipts and charges in India of the Fund.

442-B. The conditions of personal eligibility to subscribe to the fund are laid down in Rules 6 and 18 of the Fund Rules. The subscription payable is communicated by the Accountant General, Central Revenues, to the officers concerned and to the account officers who audit their pay, any alteration in the rates being similarly advised. All subscriptions

recovered and pensions and gratuities paid in India are passed on to the Accountant General, Central Revenues, through the exchange accounts. A certified list in Form 42-A, showing in detail the amounts recovered from each subscriber, is sent to the Accountant General, Central Revenues, by the 25th of the month following that to which the recoveries relate, in advance of the monthly exchange account, except in the case of the civil exchange accounts, where the schedules may accompany the accounts. Advance intimations of transfers from the General Provident Fund should, in addition, be given to the Accountant General, Central Revenues, by telegraph as soon as the transfers are made.

442-C. The reasons for non-recovery of subscription in any case should invariably be stated in the remarks column of the statement. Particulars relating to recoveries for a broken period and reasons for them should also be stated. In the event of a subscriber being transferred to another audit circle, the designation of the audit officer to whose jurisdiction the subscriber has been transferred and the date up to which recovery has been made from him prior to his transfer should invariably be shown against his name in the remarks column of the certified list. Monthly lists should also be furnished to the Accountant General, Central Revenues, of officers proceeding on leave out of India, giving particulars of leave, the amount of subscription recovered and the date up to which it has been recovered These lists should be sent by the 10th day of the month following that to which they relate.

442-D. Credits for subscriptions from subscribers who are in foreign service or for other reasons not in receipt of pay from Indian Revenues should be passed on to the Accountant General, Central Revenues, by the account officer in whose circle of audit the amounts are collected. When a subscriber is transferred to another audit circle or proceeds on leave, the rate at which subscription should be recovered together with outstanding arrears, if any, should be noted on his last pay or leave salary certificate

442-E The credits and debits are transferred to the Accountant General, India Office, through the remittance account of the Accountant General, Central Revenues, at the close of each year. The interest on the mean of the balances as they stood at the beginning and end of each half-year is calculated and adjusted by the India Office in England The annual accounts of the fund are prepared by the India Office as soon as possible after the close of the year. For this purpose the Accountant General, Central Revenues, sends a telegraphic advice of the total receipts and disbursements in India for each financial year so as to reach the India Office not later than the 7th of August of the following year. All Account officers should take steps to ensure that all transactions of a year up to and including March, are included in their account current with the Accountant General, Central Revenues, for the month of March, any transactions coming to notice later being communicated to the Accountant General, Central Revenues, in a separate schedule so as to reach him by the 16th July at the latest.

Military and Medical Funds

Receipts.

443. Any receipt on account of the (abolished) Military Orphan and Medical Funds will be adjusted in the books of the Civil Accounts Officers concerned under " XXXIII—Receipts in aid of Superannuation, etc."

444 *Deleted.*

Payment of Pensions.

445. Pensions and certain other miscellaneous charges payable out of these Funds will also be finally charged under " 45.—Superannuation Allowances and Pensions " in the accounts of the province where paid, care being taken to see that the vouchers have been audited by the Controller of Military Accounts or to have them so audited.

1 Thus, the transactions of these absorbed funds are audited by an officer in the Military Accounts Department, and adjustments of any short or excess recovery will be made under his instructions, but it is not necessary to cumber the Military Accounts with any transactions which do not originate therein. Any amounts objected to by the Controller of Military Accounts should be held under objection in the Civil Department until the objection is satisfied.

Indian Military Service Family Pension Regulations.

446 Under these regulations, deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military Resolution published on page 473 of the *Gazette of India* for 1881, and in clause 44 of India Army Circulars of 1891 , credit will be given in the Exchange Account with the Controller of Army Factory Accounts, and a statement (Form 46) forwarded with the Exchange Account detailing the payments of each subscriber

1 Donations will be entered in the same column as subscriptions, but separately

2 In the case of Military Officers in civil employ, the Controller of Army Factory Accounts will communicate to the Civil Accountant General the correct amounts of subscriptions payable, and keep that officer informed of any alteration in the same. The Civil Audit Officer will check the correctness of deductions made. If, however, any subscriber questions the correctness of a claim he should simply be referred by the Accountant General to the Controller of Army Factory Accounts, and requested to address any further reference to that officer.

On the 20th of each month the following statements should be furnished to the Controller of Army Factory Accounts, Calcutta :—

(*i*) Statements in S Y. Form 193-A, showing particulars of leave taken by military officers in civil employ who are subscribers to the fund and the amount of subscriptions recovered from each of them before they proceed on leave out of India.

(*ii*) Statements in S Y. Form 193-B, showing particulars of subscriptions recovered from such officers after their return to duty from leave out of India

Indian Military Widows' and Orphans' Fund

447. The procedure prescribed in Article 446 for the recovery and adjustment of subscriptions and donations, etc., under the "Indian Military Service Family Pension Regulations", as well as for the submission of the monthly statements in S. Y Forms 193-A and 193-B, should be adopted as far as possible in the case of the "Indian Military Widows' and Orphans' Fund," the headings of Form 46, forwarded with the Exchange Account, being altered to suit the requirements of the latter Fund.

Instruction.—To prevent errors of omission, misclassification and misposting and to ensure the correct preparation of the statements in Form 46, mentioned in Articles 446 and 447, the following procedure should be followed in all account offices —

The Account Current Section should, in consultation with the Gazetted Audit Department and the Controller of Army Factory Accounts, keep in alphabetical order, an up to date list of the names of officers whose subscriptions to the particular fund should be passed on monthly. That section should watch, with reference to this list, that the subscriptions are regularly passed on, and that, where there is any *omission, an explanation* is obtained The *monthly* statement (*Form 46*) should be carefully verified with this list before it is despatched.

Bengal Uncovenanted Service and Bombay Family Pension Fund of Government Servants.

448 For making proper deductions on account of these funds, the subscriber alone is responsible ; the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance ; the grand total of this list will agree with the total credited on this account to Bengal or Bombay, as the case may be In the case of the Bombay Fund, the subscriptions should be shown in two columns in the certified list, namely, for "Widow's Branch" and "Life Insurance Branch," and the totals of the two columns should be separately credited in the Exchange Accounts with Bombay

1. The Secretary to the Fund will furnish the Auditor General (or the Accountant General, Bombay, for the Bombay Fund) with an annual statement explaining all cash receipts of the Fund at Government treasuries during the year.

Should the subscriber pay a larger contribution than the rules of his service require, the Secretary to the Fund will, no doubt, advise him ; but neither the Accountant General nor the Treasury Officer is concerned in the matter

Bengal and Madras Service Family Pension Fund.

449. Subscriptions under this Fund are credited in the books of the Accountant General, Bengal, to the head "Bengal and Madras Service Family Pension Fund" under "Deposits of Service Funds—Bengal", and any subscriptions realised in other provinces should be

passed on to the Accountant General, Bengal, through the Exchange Accounts. Each Accountant General should send to the Accountant General, Bengal, a list in Form 47 of the subscriptions realised monthly with a certificate to the effect that the total agrees with the credit in his Exchange Accounts.

General Family Pension Fund.

450. Subscriptions to the General Family Pension Fund are payable in cash or, at the option of the subscriber, by deduction from pay or pension bills (See Article 237 of the Civil Account Code, Volume I). When deductions are made they must be dealt with on precisely the same principle as recoveries for the uncovenanted Service Fund Everywhere, except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustment made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment The lists of subscriptions received in cash at the several treasuries may be forwarded in original . no copy need be kept in the Audit office, as in the rare case of miscarriage in transit details can be obtained from the treasury register.

1 In the certified lists, on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay bills, should be shown separately, while no date need be entered against the latter

2 The rule in Article 451 which requires a declaration to be obtained from an intending subscriber applies also to the General Family Pension Fund.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund

451. On receiving from the Directors of either of these Funds a certified copy of the letter of application of an intending subscriber, the Accountant General, after seeing that it contains a declaration in the following terms, will authorise the Treasury Officer named to receive such contributions as the subscriber may tender in cash or by deduction from pay or pension, if he be a Government servant or a Government pensioner and prefer to pay his subscriptions by the latter method :—

"In accordance with the condition upon which the Government of India allows certain facilities to the Fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the Fund, and is in no way responsible for its solvency"

1 See Articles 237, 239 and 254 of the Civil Account Code, Volume I

452. The amounts tendered by subscribers are accepted without check or examination, and credited to the Exchange Account with the Accountant General, Bengal, and a certified list is forwarded to the Secretary showing in separate money columns amounts received in cash and amounts received by deduction.

Postal Insurance and Life Annuity Fund.

453 Premia and subscriptions may be paid either in cash or by deduction from pay or pension bills, but all cash receipts take place at the Post Offices only, and not at the treasuries. Civil Audit Officers have

accordingly only to deal with the deductions from pay or pension bills. These deductions are to be credited to the Exchange Account between Civil and Posts and Telegraphs and detailed lists of these credits in Form 48 furnished to the Deputy Accountant General, Posts and Telegraphs, Calcutta, on the 10th of the second month after that to which the recoveries relate, the date prescribed for the submission of the "Fund Subscription Lists." No payments on account of this Fund may be made at Civil treasuries.

Exception.—Under special arrangements existing in Madras, the deductions on account of Postal Life Insurance premia from the pay bills of establishments employed in certain commercial undertakings of Government whose accounts are maintained on a commercial system, are made at the time of disbursement, and cash for the total amount recovered is remitted to the treasury Such deductions will be treated in the same manner as if they had been made by short drawal in the bills encashed at the treasury

NOTE.—In the case of the office of the Accountant General, Central Revenues, the due date for the submission of the detailed list mentioned above has been fixed as the 20th, instead of the 10th of the second month

Provident Funds

454 *Deleted*

455. For the Funds named below, a separate account is kept in each Audit office in respect of subscribers within its Audit circle :—

General Provident Fund

Forest Officers' Provident Fund

Police Officers' Provident Fund

Civil Engineers' Provident Fund

Other Miscellaneous Provident Funds.

A subscription realised from a member in an Audit circle different from that he serves in should be passed on in the Exchange Account to the latter.

456 The accounts rules relating to the Forest Officers' Provident Fund are stated in Annexure A to this chapter. The procedure and forms prescribed therein should be followed as far as possible in respect of all Provident Funds, the Accountant General, Central Revenues, being treated as the Local Accounts Officer in the case of all-India funds named in Article 454

1 This rule applies with effect from 1st April 1919 to the Indian Civil Service Provident Fund also, a separate account of which will be maintained in each Audit office Annuity deductions made prior to this date were not funded for the benefit of subscribers

456-A When amounts are drawn from a Provident Fund for payment of premiums on Insurance Policies and the premium receipts of the Company received by the Accounts Officer for scrutiny, the Accounts Officer should make an endorsement on the receipts in the following words "No abatement of Indian Income-tax is admissible", with a view to safeguarding Government from double exemption from Income-tax

National Health Insurance Contributions.

457. The procedure to be observed for the adjustment of these contributions is laid down in Articles 255 to 258 of the Civil Account Code, Volume I.

Unemployment Insurance Contributions.

458. The face value in sterling of the Unemployment Insurance Stamps sold in India to Masters of Vessels, *vide* Article 259 of the Civil Account Code, Volume I, should be credited to His Majesty's Imperial Government through the Outward London Account Current with the Secretary of State.

Widows', Orphans' and Old Age Pensions Contributions.

458-A. The procedure to be observed for the adjustment of these contributions is laid down in Articles 259-A to 259-D of the Civil Account Code, Volume I.

Madras Military Assistant Surgeons' Fund

459 The recoveries on account of this Fund are made by deduction from pay bills, and credits are intimated to the Secretary of the Fund by means of monthly certified lists. Credits in provinces other than Madras are passed on to the Accountant General, Madras, through the Exchange Account.

Treatment in Exchange Account

460. The credit, in an Exchange Account, of a fund subscription, must always quote the certified list in which the subscription is shown, thus,—*vide* certified list of (Audit Officer) for (month). This is specially necessary when one Audit Officer passes on to another items included *in the list of a third office of account The certified lists, which are due* for transmission to the authorities concerned by the 10th of the second following month, should also show in what month's account the recovery was credited.

Corrections consequent on erroneous excess credits should be made by a deduction from the receipt side of the account instead of by a distinct debit on the charge side. The Accountant General should, in the month in which the rectification is effected, make a distinct note of the fact, giving full particulars, in the Exchange Account as to the month and the amount of the excess credit

ANNEXURE A.

[Referred to in Article 456.]

Accounts procedure relating to the Forest Officers' Provident Fund.

A I. Each Provincial Accountant General is responsible for the proper admission of depositors, the correct realization of subscriptions, the audit, payment, and refund of withdrawals.

The recovery of temporary withdrawals will be watched through the register of temporary withdrawals and their recoveries (G. P F. No. 7)

II. In the case of subscribers on Foreign Service, the Audit Officers who receive their contributions are responsible for the duties above mentioned Cash remittances from officers on Foreign Service will be received by these Audit Officers, who, if they are not the Audit Officers, will pass them on to the latter through Exchange Accounts to be accounted for by them.

B. The Fund account of each subscriber will be kept by the Accountant General who audits the pay of the subscriber.

C. The transactions of the Forest Officers' Provident Fund in each circle of audit will be brought finally to account on the Government books in the Audit office of that circle all sums received from depositors being credited and all sums withdrawn debited under the head "Forest Officers' Provident Fund".

D. When a subscriber is transferred from one Audit circle to another, his account will also be transferred, the necessary transfer being made in the Government Accounts, and a copy of the ledger account of the officer concerned will be forwarded to the Audit office in which the officer's account will be maintained after his transfer. With this account will also be communicated any sum withdrawn under Rule VI of the Fund Rules which remains to be recovered

NOTE.—Accounts of subscribers who are likely to revert to their old province within a year need not be transferred to their new Audit Officers on transfer.

E. There will be a monthly agreement between the depositors' ledger accounts and the total receipt and charge in the detail books. The sum of the closing balances of the depositors' ledger accounts must also be agreed annually with the balance at credit of the Forest Officers' Provident Fund or the Government ledger These agreements will be made by means of a broadsheet in Form 49, which should be submitted monthly to the Gazetted Officer in charge

F. The account of each depositor will be kept in a ledger in Form No 50, each account receiving a distinct consecutive number. A depositor's number will not be altered, unless he is transferred to another Audit circle (*vide* Rule D), nor will the number of any closed account be given to a new depositor

G. The amount of interest to be added to the balance of the Fund will be calculated each year in the Audit office, and charged to "20.—Interest on other Obligations—Savings Bank Deposits—Interest on

Forest Officers' Provident Fund". The transaction must include the debits on account of interest paid during the year on closed accounts, which during the currency of the year is debited to the Fund itself.

1. In the accounts of all funds controlled by the Government of India, pies should be omitted in calculating and crediting interest on the deposits of subscribers, six pies and above being treated as one anna, and amounts less than six pies being neglected.

2. Interest short or excess credited to a Provident Fund in the accounts of a previous year should be readjusted by addition to or deduction from the interest adjustable in the accounts of the year in which the error is detected.

H. The form in which the annual account of each depositor is to be rendered to him in accordance with Rule XII of the Fund Rules is No 51

Chapter 21.—Departmental Abstracts.

Departmental Classified Abstract—
Form 461
Procedure in posting . 463
Examination 473-A
Filing of vouchers . . . 474

Departmental Consolidated Abstract—
Form and method of posting . 474-A
Review 474-C
Transfer Entries . . . 474-D

Form of Departmental Classified Abstract.

461 Particulars of a year's account transactions relating to each department, or major head of account not relating to any particular department other than transactions brought to account in the Departmental Cash Accounts of Public Works, Forest and some other offices (see Chapter 25), are collected for the whole circle of audit from month to month in a Departmental Classified Abstract.

1. Rule 1 below Article 189 of the Account Code applies here also *mutatis mutandis*

462. Each departmental classified abstract to which has been assigned the number 51-A is composed of seven parts :—

On the Receipt side :—

(1) *Detail of Revenue.*—A vertical column is provided, in the prescribed order, for each detailed head opened under the major and minor heads relating to the abstract (see Article 179), and a number of columns in their proper places for the total receipts of a treasury, etc., under each minor head. In the abstracts of small departments there will be columns for major head totals also In the case of big departments, an abstract of minor head totals may be prepared in the same form at the end and the major head totals worked out there Horizontally, a line is provided in the abstract for each treasury, then a line for all receipts transferred from exchange accounts and abstracts of other departments through suspense slips, and finally a line for the transfers adjusted through the Combined Transfer Ledger and Abstract. In their proper places, lines are provided for totals of the treasury transactions and for grand totals.

(2) *Detail of debt and remittance receipts brought to account through the departmental abstracts*—This will be in the same form as part (1) of the abstract.

(3) *Detail of recoveries from payment vouchers, with separate appendices for detail of subscriptions to each service or other fund.*

On the Disbursement side :—

(4) *Detail of expenditure.*—The arrangement will be similar to that of parts (1) and (2) respectively.

(5) *Detail of debt and remittance disbursements brought to account through the departmental abstracts.*—The arrangement will be similar to that of parts (1) and (2) respectively

(6) *A proof sheet for the Receipt side,* showing month by month (*i*) total Revenue ; (*ii*) total debt and remittance receipts ; (*iii*) total of (*i*) and (*ii*) ; (*iv*) total amount of the detailed head concerned under the suspense head " Departmental Adjusting Account " ; (*v*) total under the minor head " Refund " ; (*vi*) total of (*iii*), (*iv*) and (*v*) ; (*vii*) total deductions from payment vouchers, (*viii*) net adjustments through the Combined Transfer Ledger and Abstract and (*ix*), the sum of (*vi*) *minus* (*vii*) *plus* (or *minus*) (*viii*), which should agree with the aggregate of the certified totals of the treasury schedules of receipts and of the suspense slips representing items transferred from other sections. (See also the note below the first sub-paragraph of Article 795-A, the procedure prescribed in which may also apply here)

(7) *A proof sheet for the payment side* similar to that for receipts.

NOTE—One Departmental Classified Abstract should, ordinarily, be maintained for each department or major head of account but see rule 1 (*a*) to Article 213 A and the note thereunder

Procedure in Posting

463 The departmental auditor, when he has completed the audit of the vouchers, of either schedule of payments, with which he himself deals, should recover from the Gazetted Audit Department, all the bills and vouchers which were transferred to ~~that section~~ for audit, see that they have been audited, comparing them again with the schedule, ascertain that none are missing and arrange them in order of major and minor heads He should then proceed to post the Departmental Classified Abstract

NOTE—This procedure will be suitably modified by the Accountant General in the case of those vouchers the audit of which is permissible a[illegible] corporation in the Departmental Abstract

464. The amount of payments relatin[illegible] head except the head " Refunds " with the n[illegible] pertaining thereto, should be entered in a [illegible] B) separately for each schedule, and [illegible] each head carried into the " [illegible] to enter the total payment [illegible] letter of the treasury [illegible] ross amounts [illegible] and not t[illegible] mount of t[illegible] in charges [illegible] but see [illegible]

No. 52.

63— [illegible] owing as " Note 2 " below this Article numbering the exist-

1. [illegible] he Accountant General may at his discretion allow direct posting of the [illegible] tract without the intervention of these Departmental Classified Abstracts [illegible] ads of account where the transactions are limited, and such direct post- [illegible] ded with any risk or inconvenience."

[illegible] 1st Edn. (2nd Rep) No. 52, dated the 1st Nov. 1938

[illegible] be given a guide letter or a [illegible] consecutive series all the detailed [illegible] head of an abstract If preferred, a [illegible] a head.

465. Deductions shewn on payment vouchers should at the same time be recorded in part (3) of the abstract and its appendices in the detail for which the form provides In the appendices the recoveries from each voucher will be recorded, and only the total recoveries in each treasury will be carried into the body of part (3).

1 Recoveries which are creditable to any of the detailed heads, to which the payments on a voucher relate, should not be treated as deductions for the purpose of this article; but see Article 791.

2. Deductions shewn in payment vouchers on account of subscriptions to the General Provident Fund and the Postal Insurance Fund should be recorded in separate appendices in forms 51-C and 51 D, respectively From these appendices, the totals relating to each district should be brought into the Deduction Register. The appendices should then be passed on to the Fund and Account Current sections respectively, with a certificate to the effect that the totals agree with the credits in the departmental abstract The appendix relating to the General Provident Fund deductions, supported by the fund schedule in form General Provident Fund 8, may, however, be sent to the Fund Section in two parts, the portion relating to the first schedule of payments being sent with a certificate of agreement after the compilation of the vouchers of that schedule, and that relating to the second schedule, into which the total deductions of the first part also should be brought in order to arrive at the monthly total, after completion of the departmental accounts

NOTE 1.—The deductions on account of the sterling and rupee branches of *Provident Funds should be posted and accounted for separately.*

NOTE 2.—A similar procedure may be adopted in the case of deductions on account of the Indian Military Service Family Pension Regulations and the Indian Military Widows' and Orphans' Fund

466. When all the vouchers of either schedule of payments have been posted in the compilation book, the column showing the total under each detailed head should be summed up, and, if the working is correct, the total should agree with the total of the schedule of payments after (*a*) deducting from the former the aggregate amount shewn as deduction from vouchers for credit to Service funds, etc., and (*b*) adding to the result the amount of payments on account of refunds of revenue

NOTE.—In the case of accounts which can conveniently be proved with the total payments of the months as entered in the second schedule (Article 279 of the Civil Account Code, Volume II), on account of the small size of the department or the small size of the district or for any similar reason, the proving of postings in the compilation book for each schedule may be forgone at the discretion of the Accountant General.

467. When the entries against a treasury in the compilation book have been posted and proved, the payments for the month at the treasury under each detailed head except "Refunds" (see article 464) should be brought together in the compilation book for the first schedule The monthly total under each head should then be posted

No. 92.

Page 197, Article 467—

Insert the following as rule 1 below this Article :—

"1. See also Note below Article 466".

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 92, dated the 1st June 1936.]

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entries have been made correctly, the total of both the parts against

each treasury will agree with the difference between the amount of (*a*) recoveries from payment vouchers for credit to Service funds, etc., and (*b*) payments at the treasury on account of refunds of revenue as posted in Part (1).

469. When the schedule of receipts of a treasury has been examined as to correctness of form and method of entry, the necessary notes of classification should be made in the remarks column. The amounts shown in the schedule should then be entered against the treasury concerned on the receipt side of the abstracts, those relating to the appendices under part (3) being posted therein and the rest in parts (1) and (2). The total amount of payments appearing in the two payment schedules of the treasury on account of refunds of revenue should be recorded at the same time in the relevant columns of part (1). The total receipts as shown in the receipt schedule should then be posted as a *minus* entry under the suspense head "Departmental Adjusting Account" of the department in part (2)

470 When the payment vouchers of both schedules of payments, as well as the schedule of receipts from a treasury, have been abstracted, the recoveries and receipts shown in part (3) should be transferred to parts (1) and (2), the totals relating to each head being alone posted against it

471 After the postings in parts (1) and (2) have been completed in the above manner for each treasury, the detailed items should be cast up across the pages to the total column and, if the entries have been made correctly, the total against each treasury should be equal to the difference between the amount of refunds posted from the payment schedules and the amount of recoveries from the payment vouchers posted in part (3)

472. After the grand total of the transactions in all treasuries under each head has been made in parts (1), (2), (4) and (5), it will be necessary to post all adjustments made through departmental abstracts, so that the departmental abstract will include monthly all transactions, of whatever nature, connected with receipts and payments of the department These will be posted from the Compilation Book in the case of suspense slips, and from the Transfer Ledger and Abstract of the department ; additions or deductions, as the case may be, being made under the various heads concerned.

473. The final stage in the completion of the abstract is the preparation of the proof sheets in parts (6) and (7) as prescribed in Article 462 (6) and (7).

Examination of Departmental Classified Abstracts.

473-A On completion, the Departmental Classified Abstract, accompanied by the schedules of receipts and payments, vouchers and all supporting documents, should be made over to the Superintendent of the

Section, who should carefully check the classification of receipts and expenditure before submitting it to the Gazetted Officer in charge. After it is passed by the latter, the Classified Abstract should be utilised as the basis of the Consolidated Abstract.

1. For the purpose of this article it will be sufficient if the classification entered on the vouchers which the Superintendent and the Gazetted Officer check as part of their concurrent review is checked by them as part of that review

2. The Superintendent and the Gazetted Officer should see that the vouchers reviewed by them in respect of classification (see Rule 1 to Article 209) have been correctly posted in the Classified Abstract. In the case of those vouchers the audit of which is permissible after compilation of the accounts this check may be exercised at the time the vouchers are reviewed The postings of Gazetted Audit vouchers should be checked to the extent of the review done in the Gazetted Audit Department and the postings of the pre-audit vouchers should be checked to the extent of the review prescribed for post-audit vouchers received with the treasury schedules.

473-B. The due date for closing the Departmental Classified Abstract is the 14th of the month following that to which the accounts relate.

Filing of Vouchers.

474. After the Departmental Classified Abstracts have been posted and the audit of vouchers and post review, if any, completed, the vouchers should be filed, a separate file being maintained for all classes of vouchers which have the same period prescribed for their retention (see article 95), so that there may be no difficulty in destroying them after the prescribed time Within each file, the vouchers appertaining to each District (or other) schedule should be kept together, and the vouchers relating to a schedule should be arranged by minor and sub-heads and units of appropriation

Departmental Consolidated Abstract—Form and method of posting.

474-A. (*a*) The next process is the preparation, in Account Code Form 26 of the Departmental Consolidated Abstracts of revenue

No. 93.

Page 199, Article 474-A—

Delete the words "(see Article 192 of the Account Code)" occurring in lines 5 and 6 of this Article

[Audit Code, Vol I, 1st Edn (2nd Rep.), No 93, dated the 1st June 1936]

to be conducted. Progressive totals for each sub-head of a grant or primary unit of appropriation and for each major head should always be filled in, but in other cases progressive totals may be filled in at the end of the year or whenever they are necessary to supply departmental requisitions, to facilitate watch over actuals or for any other purpose. Unnecessary totalling should be avoided whenever possible.

(*b*) Every head of account, under the revenue and service head concerned, for which a column is provided in the Departmental Classified Abstract (see Article 462) must appear in the Departmental Consolidated Abstract also, and against it must be entered the total of the month's entries as there recorded

Note.—The rule in Article 199 of the Account Code applies here also mutatis mutandis

474-B. The totals of the receipts and payments will then be checked with the corresponding totals in the Departmental Classified Abstract and, when agreed, the Consolidated Abstract will be sent to the Book Section Similarly, after the preparation of March Final accounts, the Consolidated Abstract should be sent to the Book Section for the action indicated in Article 202 of the Account Code.

1 No separate consolidated abstract need be prepared for the transactions brought to account in the classified abstract of treasury payments of the Public Works Department These transactions should be incorporated in the general consolidated abstract of the Public Works transactions (see Article 502), which may be maintained either in the Treasury Department Section or in the Works Audit Department according to local convenience.

Review of Consolidated Abstract.

474-C The Superintendent should scrutinise the Consolidated Abstract intelligently once a month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to raise a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful item and should satisfy himself as to the correctness of the figure. The results of this review should be reported monthly to the Gazetted Officer in charge on a date to be prescribed by the Accountant General.

Transfer Entries.

474-D. Corrections and adjustments within a departmental account should be effected by means of transfer entries in accordance with the procedure laid down in Chapter 11 of the Account Code. If an item in a transfer entry has to be taken to a head in another Departmental account, it should be classified in the transfer entry as pertaining to the suspense head "Departmental Adjusting Account" relating to the other department. The transfer entry with the necessary suspense slip should then be sent, for acceptance and return, to the Superintendent of the section which maintains the Detail Book or Departmental Abstract in which the transferred item will be finally adjusted under the proper head. When received back with the acceptance, the transfer entry will be posted in the Combined Transfer Ledger and Abstract, in Account Code, Form 32.

474-E The section to which a transfer entry is sent with a suspense slip for acceptance will retain the suspense slip and deal with it in the manner described in Article 208-A.

Chapter 22.—Presidency Payments.

Pre-audit System	475	Schedule of Cheques Paid	488
General Procedure	477	Outstanding Cheques	489
Audit	478	Accountant General's Check Register	490
Payments by Cheque	481	Rules governing the procedure to be followed in the payment of claims presented for pre-audit in an Audit Office	Annexure A.
Payments in Cash	482		
Closing for the Day	485		

Pre-audit System.

475. Claims upon Government, payable at Presidency towns and Provincial capitals, are for the most part submitted to the local Audit office for pre-audit, and are paid under the rules in Annexure A either in cash or by an order upon the ~~local head office or branch of the~~ Imperial Bank ~~of India~~. See Rule 1 to the Article 9 of the Civil Account Code, Volume I

NOTE.—In the case of payments to non-officials either on behalf of Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, necessary intimation, together with the addresses of the payees, should, at the time of actual payment, be sent to the Income-tax Officer concerned if the amount of each payment is not less than Rs 250.

476. The rules in this and the next two chapters apply in their entirety only to the Audit offices at Calcutta, Bombay and Madras; the system of pre-audit for other Provincial capitals will, however, follow the same procedure, as far as circumstances permit, option having been specially allowed in regard to the method of preparing and proving the abstract of pre-audit payments. The instructions in Chapter 23 may be followed in their entirety, or the postings may be made and proved at longer intervals, provided that they are not done less frequently than is done in the case of a Departmental Classified Abstract, viz, twice a month

General Procedure.

477. The Pre-audit Pay Department is responsible for receiving, and for making payment of, claims of all Civil Departments in the Presidency town, and of similar claims of the Public Works Department in respect of other than works expenditure.

On receipt of a claim it should be sent to the section which [illegible] the payment of similar claims made at treasuries, and the payment [illegible] be made after the claim is audited and passed by that section

1. (a) In most offices, the arrangement is that, in exchange for [illegible] presented, a brass token bearing a number is given to the person [illegible] bills by the receiving clerk in the Pre-audit Pay Department. This [illegible]

by him on the bill, which is not returned to the payee but is transferred to the audit section concerned When received back from the audit section, the number of the token is noted from the passed bills on any cheque prepared for its payment. The cash is paid or the cheque is handed over to the person who presents the brass token and gives the particulars of the amount and payee of the bill. The receipt and issue of tokens is recorded in a register of tokens in Form 51-F. A daily verification of the stock of tokens in hand should be made by the cashier after taking into account the unredeemed numbers. This is intended merely as a numerical check and the object is to see that, for the number of tokens that are not in hand, an equal number of bills exists in the office. A certificate of this verification should be recorded in the register of tokens and should be put up to the Gazetted Officer in charge

(b) The Superintendent should see daily that, for all bills paid during the day, whether in cash or by cheque, and for bills returned unpaid, the corresponding tokens have been received back He should subscribe to the certificate in Form 51 E to this effect, and the certificate should be shewn daily to the Gazetted Officer in charge

(c) On the 20th of each month, a detailed census of all tokens in hand should be taken by the Superintendent in a register in Form 51-G and the result reported to the Accountant General. For the purpose of this census enquiry should be made from different sections in Form 51-H.

477-A After the passed bills have been received back from the Gazetted Officer, they should not be sent from one section of the office to another except in locked boxes, whether the despatch be transfer from the audit section to the Pre-audit Pay Department, or from the cheque writer to the Gazetted Officer and back, or any other transfer. All transfers between the audit section and the Pre-audit Pay Department should be noted in a transit register.

Audit.

478. The audit sections should conduct the audit of bills presented for pre-audit and payment on the same principles and with precisely the same formalities as are observed in the case of bills received with the treasury accounts for post audit after payment, care being taken that the two classes of bills are kept separate from each other

479. Specimen signatures of officers drawing bills—pay or contingent—should be obtained and pasted in the proper pages of the audit registers, and each auditor should, on receipt of a bill, first of all see that the signature on the bill agrees with that recorded in the audit register.

NOTE 1—On a transfer of charge between officers, the relieved officer should send to the Audit office the required number of specimen signatures of the relieving officer. The auditor will see that the signature of the relieved officer is correct and then paste the specimen signature of the relieving officer into the audit registers, cancelling the previous ones

NOTE 2—In cases where a personal assistant or other officer is entitled to sign bills "for" a superior officer, specimen signatures of the officer so entitled should be obtained and utilised as above.

480. After the bills have been examined and recorded and the audit enfacements and the amounts passed for payment (in words and figures) written on them by the auditor, they should be laid before the Gazetted Officer in charge with the audit registers; the officer will examine the bill, compare the signature of the drawing officer with his specimen

signature in all cases and, if satisfied of the correctness of the charges, initial or tick off the entries in the registers and pass the orders for payment. The bills will then be returned to the Pre-audit Pay Department.

NOTE 1.—Care should be taken that the paid vouchers received from treasuries are kept separate from bills presented for payment after pre-audit

Payments by Cheque.

481. If payment is to be made by cheque under Rule II of Annexure A, the passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in the special form for Pre-audit cheques, putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill, enter the amount in the register of cheques drawn (Form 52), and lay the cheque and the bill together before the Gazetted Officer in charge. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill "Cheque drawn", after which the passed bill together with the cheque should be sent to the Cash Department which will date the cheque at the time of delivery. After delivery the Cash Department will attach the payee's acknowledgment to the bill, stamp it as 'paid', write the voucher number on the upper right hand corner of the bill and enter the payment in the register of cheques delivered (Form 52-A). The cheque will be paid by the bank and charged in the schedule of Accountant General's cheques paid attached to the bank's daily account. (See Article 488).

1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount, though the particulars of each bill should be entered separately in the register of cheques delivered (Form 52-A). In such cases a stamped acknowledgment for each bill should not be demanded; a single stamped receipt is sufficient Each such bill may, if necessary, be stamped in the audit office with a rubber stamp indicating that the relevant receipt is included in the receipt attached to such and such a bill, filling in the number in manuscript

2 Duplicates of lost cheques are, in some cases, issued on forms differing from the original only in that the word "duplicate" is printed across them in red. (See Articles 16 and 177, Civil Account Code, Volume I)

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Articles 13 (h) and 49, Rule 3. Civil Account Code, Volume I, should be followed.

Payments in Cash

482. Bills to be paid in cash should, on being passed, be made over to the cashier, who, if the voucher be in order, duly passed, and receipted, should stamp the bill *paid*, pay the *net* amount, write the voucher number on the upper right-hand corner of the bill, and enter the payment in his cash payment register (Form 53).

NOTE.—Bills for pensions may be paid in cash, up to a limit of R250 in each case

483 For the payment of these claims a fixed imprest is allowed, and if this runs short during business hours, a cheque, also in the special form for Pre-audit cheques, may be drawn to replenish it. The

Gazetted Officer in charge should check the entries in the register of cash payments with the vouchers, and should also see that the amount of the cheque agrees with the total of the register, before he signs it. The voucher for this cheque will be in Form 53-A.

1 Before issuing such a cheque, it will be well to note on the voucher above described that it covers all cash payments up to " o'clock ", but on a day on which small payments are expected to be numerous and soon to exhaust the imprest, a further amount may be drawn by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip (Article 487).

484 The fixed imprest will be borne on the accounts as a permanent advance, and will be counted and certified by the Gazetted Officer in charge on the last day of each month. The certificate initialled by the Accountant General should be filed with cash balance reports, though the amount is not included in the balance of the province

Closing for the Day.

485 At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Gazetted Officer in charge in his own favour, so that the cashier may always close with a balance equal to the fixed imprest in cash and cheques, before signing the cheque, the Gazetted Officer in charge will apply the same tests as are laid down in Article 483.

486. The Gazetted Officer in charge should take up the register of cheques drawn with the cheque book, see that the numbers of the cheques in the register are consecutive, and ascertain that no more forms have been removed than are accounted for by entries in that register. He should initial the counterfoil of the first unused form (the first to be *used on the next day), and by turning back to the last initials (those on* the first used form of the expiring day) will ascertain how many forms have been removed

487. The entries in the register of cheques delivered and the cash payment register (Forms 52-A and 53) should be summed as each column is filled up. A final total, expressed in words and figures, should be made at the end of the day, and the vouchers, with a memorandum in Form 53-B, showing the aggregate amount of the payments, in words and figures, should be forwarded to the Account Section, the cheque and cash memoranda and vouchers being kept distinct. Ordinarily, a single memorandum for each class, prepared at the close of the daily payments, will be sufficient ; but on days when the payments are numerous it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one

memorandum is thus prepared, the aggregate amount paid from the commencement of business must be shown in each, in words and figures.

1. The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips

2. The Gazetted Officer in charge need not, of course, count the vouchers before signing the slips, nor is it absolutely necessary for him to await the return of one such slip before forwarding another packet of vouchers

3. The vouchers, if numerous, are transferred in parcels at intervals, in order that the check list described in Article 491 may be written up more promptly.

Schedule of Cheques Paid

488. The Bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and the amount of each; and the whole amount of this schedule will be shown in the daily Bank sheet (Chapter 24) as a single item "Pre-audit Cheques paid".

1 No member of the Pre-audit Pay Department should ordinarily be permitted to have any access to the paid cheques and the schedules received from the Bank.

Outstanding Cheques.

489. The paid cheques returned daily by the Bank should be compared with, and ticked off in, the register of cheques delivered (Form 52-A), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled weekly, the total being expressed in words and figures. The preparation of this list should on no account be left to a member of the Pre-audit Pay Department. The entries in the list should be checked and the total attested by a Superintendent, before it is submitted to the Accountant General for posting his Check Register (Article 490). The balance for the last day of the month should be agreed with the ledger balance and the agreement certified by the Superintendent, Book Department

1. If any cheque appears to be unduly long outstanding, enquiries regarding it should be made of the holder; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheque in the outstanding list will sufficiently indicate any such exceptional cases.

2. The most convenient form of the daily schedule will probably be that of a book, as the maintenance of an outstanding list of cheques renders it unnecessary to record the details of the cheques paid

Accountant General's Check Register.

490. A register in Form 54 will be maintained by the Accountant General showing the daily issues and encashment of pre-audit cheques and the balance of unpaid cheques at the end of the week.

The weekly comparison as indicated in the form will be made by the Accountant General himself.

A monthly comparison should also be made with the balance in the Register of Outstanding Cheques at the end of each month. The balance in the Accountant General's register should also be independently verified with the ledger balance in the Book Department and a note to this effect recorded in Form 54.

ANNEXURE A.

(Referred to in Article 475)

The following rules govern the procedure which should be followed in the payment of claims presented for pre-audit in an Audit Office :—

(I) Bills, which should be only claims and not acknowledgments, will be presented in person, or by a messenger, or through a Bank or other authorised agent, or by post.

(II) Unless there is a special request on a bill for cash payment, all bills will be paid by cheque if the total of all the bills received from one party at the same time exceeds R20.

(III) If payment is to be made by cheque, the bill should bear an endorsement showing :—

(a) In whose favour the cheque is to be drawn—self, Bank or other authorised agent.

NOTE 1.—Cheques may be drawn in favour of a firm or a private person for payment of contingent bills when the local Government authorises direct payment to suppliers of articles. These cheques should always be crossed in the manner prescribed in Article 23-A of the Civil Account Code and will be issued by the Audit office either on original bills of the supplier duly countersigned by the Head of the office or on consolidated bills in which claims of different persons are included by the Head of the office. In the latter case the names of the payees should be specified in the bill, with the respective amounts, for which separate cheques should be issued.

NOTE 2.—Where under the provisions of the Note under Article 10 of the Civil Account Code payments due to contractors have to be made to financing Banks, cheques may be drawn in favour of such Banks.

(b) Whether it is to be an open cheque or a crossed one.

(c) In the latter case, whether the crossed cheque is to be sent by post (open cheques are not to be sent by post).

(IV) The presenter of a bill (otherwise than by post) will receive a token.

(V) When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Audit office without further action on the part of the payee He must, however, acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit the privilege of having his cheque sent by post.

(VI) In cases other than (V), intimation of the bill having been passed will be sent to the drawer, where necessary or when desired, in the following form as soon as possible after the bill is passed :—

"Your bill for R———— received on the ———— has been passed for R————. Please send your messenger with your acknowledgment duly stamped, in the form annexed, with instructions to make it over to the paying officer, after actual receipt of the payment. "Token No. " or "this intimation" (when the bill has been sent by post and no token received) should also be sent as evidence of identification in addition to the signed acknowledgment."

(VII) A payee, who receives payment by cash or by an open cheque, can receive payment only in person or through a messenger. In the latter case the Cashier will take all reasonable precautions against fraud, but the payee must understand that he receives payment through a third party at his own risk and that Government is in no way responsible for loss and will hand over the cheque or cash to any person presenting—

(a) the token, if any, that had been given to the messenger, and

(b) what purports to be the payee's receipt for the amount claimed. This receipt should be in the following form :—

Received by $\frac{\text{Cash}}{\text{Cheque}}$ Rs——— from the ——————— in payment of my bill———, dated the , on account of———

If an advice that the bill has been passed (see VI above) has been received this should also be sent

NOTE—It is not necessary that an intimation should have been received by the payee before he can be paid The payee can send his messenger with the receipt without awaiting the intimation and the payment will be made, if the bill has been passed It will save the payee's trouble, however, if he waits for the intimation, except for bills which are paid on the same day or on the day following, *e.g.*, pay bills

(VIII) If the receipt is sent by a messenger, the Audit office will take on the receipt the signature or mark of the messenger himself.

(IX) Payee should communicate with the Audit office in all cases in which payment has been delayed beyond one week from the presentation of the bill

(X) It is the duty of the Cash Department to scrutinise the receipt of the payee presented by the messenger, before making payment. This scrutiny will consist of—

(a) comparison of the signature on the acknowledgment with the drawer's signature on the bill,

(b) comparison of the amount acknowledged with the amount of the pay order on the bill, and

(c) receipt of the token issued, if any ; (if an intimation of the bill having been passed has been sent, this should be asked for, though it is not essential).

NOTE 1—In the case of any doubt as to the agreement of signature or as to the quittance being legal, *e.g.*, when the payee does not himself sign, the Cash Department will consult the Audit Department before making the payment.

NOTE 2—All bills as soon as passed in Audit will be sent to the Cash Department. After payment the Cash Department will attach the payee's acknowledgment to the bill, stamp the bill as "Paid" with the name of the person by whom the payment has been made and the date of the payment mentioned therein

NOTE 3—Special care must be exercised by the Cash Department if receipts are presented by unknown messengers

(XI) The Audit Department will conduct a final post-audit of the payments This will consist of the following checks :—

(a) that the pay order is genuine ;

(b) that the endorsements on the bills, if any, are in order ;

(c) that a final receipt for the full amount passed in audit has been received from the drawer of the bill in the prescribed form ;

NOTE.—In the case of bills for the pay and allowances of Gazetted Government servants the receipt of the drawer's banker or agent may be accepted as a final receipt. In such a case, however, the bill should be endorsed by the drawer with a distinct pay order in favour of his banker or agent which order need not be stamped (See Rule 1 under Article 49, Civil Account Code, Volume I.)

(d) that the messenger has signed the final receipt, except when the payment has been made by crossed cheque sent through the post, and

(e) that the Cash Department has signed the certificate of payment.

NOTE 1.—Until the audit has been completed as above, the payment should be held under formal audit objection Such objections should in most cases be cleared before the accounts for the months are audited and very few objections for want of vouchers should therefore and a place ord narily in the Objection Book

NOTE 2 —A Register in Form 54-A should be maintained in the Audit Section for the record of final post audit of pre audit bills. The final post audit must be reviewed by a member of the superintending staff to the extent of two per cent. of the payments

Chapter 23.—Compilation of Presidency Payments.

Payment Vouchers

Receipt of vouchers . . .	491	Closing of Debt Head Classified Abstract	4
Debt Head Classified Abstract . .	492		
Transfer of schedules and vouchers .	493	Treatment of schedules and vouchers	4

Receipt of Vouchers.

491 On receipt in the Compilation Section of the vouchers wit the covering slips or memoranda (Article 487), no time should be lo in checking the total of the payments. This should be done in th following manner The vouchers as they are received should be sorte by departments, and the payments entered by carbon process in dupl cate in the several departmental schedules of pre-audit paymen (Form 55), the vouchers paid by cheque and those paid in cash bein entered in separate parts and the total amounts brought together at th end of the day as shewn in the form The total net payment in thes schedules should then be entered in a daily cash memorandum (Form 55-A) and the grand total struck When found correct the memorandu (Article 487) should be signed as "agreed" by a responsible officer an returned to the Pre-audit Pay Department as an acknowledgment fo the vouchers received

Debt Head Classified Abstract.

492. After the day's payments have been examined as in the proceed ing article, the total gross payments of the day, as worked out i column 6 of the several schedules (Form 55), will be posted in the Deb Head Classified Abstract of the Pre-audit Pay Department (Form 56) The recoveries and receipts shown in columns (3) to (5) of the schedule should be entered under the appropriate suspense head at the bottom o the Abstract the total deductions relating to each suspense head bein posted against it The postings should then be proved by agreeing th net payments with the total shewn in the daily cash memorandu (Form 55-A)

Transfer of schedules and vouchers to Departmental audit sections.

493 The Schedule of payments relating to each department shoul be totalled, and the upper sheets sent to the section concerned with th vouchers appertaining to them at such convenient intervals as may b determined by the Accountant General; but they must not be sent les frequently than twice a month. Simultaneously, memoranda of credit should be prepared from columns (3) to (5) of the schedules and sent t

the departmental sections concerned for incorporation in their classified abstracts of receipts. These sections will be the Public Works (treasury) section, in the case of recoveries of house rent ; the Pension Section, in the case of Indian Civil Service Family Pension Fund receipts ; and so on.

1. The vouchers should be kept under lock and key by the Superintendent till they are sent to the audit section.

Closing of Debt Head Classified Abstract.

494. At the end of the month, all the columns of the Debt Head Classified Abstract should be totalled and the amount of pre-audit cheques issued added to the receipt side of the abstract. When this is done, the grand total of receipt will be equal to the grand total of payments, and the Abstract thus completed and proved will be made over to the Book Department for posting in the Detail Book

Treatment of schedules and vouchers in the Departmental audit sections.

495. On receipt of the vouchers and schedules, the departmental section will examine them, as directed in Article 204, and conduct the final post audit prescribed in Rule XI of Annexure A to Chapter 23. The vouchers will then be posted in the compilation book and the payments incorporated in the departmental abstracts in the same way as if they had been received with the accounts from a treasury.

Chapter 24.—Bank Sheet.

Bank Account . . . . 496 | *Audit and Accounting* 498
Daily Sheet . . . . 497 |

Bank Account.

496. The receipts of Government which are paid into the ~~local head offices or branches of the Imperial~~ Bank ~~of India~~, and the payments on Government account, including payments on account of pre-audit cheques, are taken to the general account of Government at the Bank, which is operated upon, under the orders of the Accountant General.

Daily Sheet

497. From the Bank is received each day :—

(1) A register of daily receipts and payments, which will be agreed with the Daily Account, *vide* clause (2) below, and returned to the Bank after the Accountant General has initialled the entries in token of verification

(2) An account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in the classification adopted in the Government accounts

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the Audit office (*e.g.*, Accountant General's cheques, bills, military receipts, interest payments, etc.).

(4) Vouchers supporting the receipts and payments

(5) A statement showing the value of small coin of each denomination and of uncurrent coin, etc., held by the Bank on Government account.

Audit and Accounting.

498. The procedure prescribed in Chapter 23 for the audit and accounting of presidency payment vouchers should apply *mutatis mutandis* in the case of vouchers and schedules received from the Bank.

499. The items in the Daily Account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a Debt Head Classified Abstract for the month.

500. The net difference between the credits and debits in the Daily Account will be posted into the Register of ~~Imperial~~ Reserve Bank Deposits in Form 58 At the close of the month, the difference between the totals of the two money columns should be carried into the Monthly Debt Head Abstract, the head " ~~Imperial~~ Reserve Bank Deposits " being credited or debited as the case may be.

501. *Deleted.*

Chapter 25.—Departmental Cash Accounts.

Cash Accounts 502
Balances 503
Small Coin Depôts 506

Cash Accounts.

502. Besides the treasury accounts, the Bank Sheet and the account of Presidency payments, other accounts are received from officers or departments in direct account with the Accountant General, such as Opium Agents and Collectors of Customs or stamp revenue, small coin depôts and sub-depôts These accounts should, as far as possible, be dealt with in the same way as treasury accounts, the receipts and payments being passed through the same form of audit, and the classified and Consolidated abstracts prepared in similar form with suitable modifications where necessary.

503. The procedure as regards Objection Book and Adjustment Register will also be the same as applies to treasury accounts, and the general statement of account will be entered in the Classified Abstract in the following form, the receipts being always equal to the payments :—

Month	Receipts as per Classified Abstract			Payments as per Classified Abstract.			Difference in balance												Initials.
							Opening balance			Closing balance			Decrease.			Increase			
	Rs	a	p	Rs	a	p	Rs.	a	p	Rs	a	p	Rs.	a	p	Rs	a	p	

1. Rules have already been prescribed for the watching of remittances between these Departments and the treasuries (see Chapter 17).

504. The principles enunciated above are, for the most part, applicable to the accounts of the Public Works and Forest Departments. The special rules on the subject are described in Parts IV and V respectively of this Code.

Balances.

505 The balances of departmental accounts are not to be shown as cash balance, but an entry will be made upon the receipt side of "Balance diminished, Rs 00," or upon the charge side of "Balance increased, Rs 00,", so that the total of the receipt side may be equal to the total of the charge side. These figures will be credited or debited under the debt head "Departmental Accounts", except in the case of small coin depôt balances which should go to "Small Coin Depôt Balances." The calculation of "Balance diminished" or "Balance increased" will be recorded upon the account itself.

Small Coin Depôts.

506 The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general Classified Abstract of the depôts in his province in Form 59, and should include in his monthly Cash Balance Report a memorandum showing the balances of the several kinds of small silver, nickel, and bronze and copper coin in each depôt or sub-depôt The accounts will be posted under the following heads :—

Small Coin Depôt Remittances—(Coins remitted within the same Province).

Mint Remittances—(Coins remitted to or from Mint; this head will appear in the Central Revenues and Bombay accounts only).

Foreign Remittances.—(Coins remitted to or from another Province).

Small Coin Depôt Balances.—(Small silver coin balance decreased or increased Nickel coin Balance decreased or increased. Bronze and copper coin balance decreased or increased).

NOTE.—Remittances that may be in transit at the close of a month are nevertheless to be charged in the accounts, but remittances should be made, whenever possible, in such time as to admit of arrival at their destination within the month of despatch. Should any remain in transit at the end of a month, there will be an outstanding under the Remittances Head, no adjustment under the provisions of Article 509 being admissible.

Chapter 26.—Statement of Disbursers' Accounts.

Posting the Statement—
Treasury and Departmental Accounts 507
Local Remittances in Transit . . 509
Completion in Book Department . 510

Posting the Statement—*contd.*
Exchange Account Abstract . . 511
Transfers 512
Check of Totals 514

Posting the Statement.

Treasury and ~~Departmental~~ Accounts.

507. (*a*) The last stage before handing over the Cash Account and the list of Payments of a treasury to the Compilation Department is the posting of the balances and the totals in the Statement of Disbursers' Account. This statement is maintained in Form 60 and each district auditor, as he completes his examination of a treasury account, will post in it the entries relating to the treasury, the figures being taken from the closing entries in the cash accounts (Article 286, Civil Account Code,

No. 94.

Page 215, Article 507 (b)—

Delete the word "departmental" in line 1 and *add* the words "and Debt Head" between the words "departmental" and "abstracts" in line 2 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 94, dated the 1st June 1936]

abstracts alone and to post the totals from this sheet into the main form.

508 These entries may conveniently be made in the same order as observed in the Cash Balance Report. The Bank Account should [illegible] and *after* it the district accounts, the Departmental Adjust- [illegible] the various departmental accounts in detail; but, as [illegible] Departmental Adjusting Account and the [illegible] have no balances, the only columns to be [illegible] and payment columns, the entries

504. The principles enunciated above are, for the most part, applicable to the accounts of the Public Works and Forest Departments. The special rules on the subject are described in Parts IV and V respectively of this Code.

Balances.

505 The balances of departmental accounts are not to be shown as cash balance, but an entry will be made upon the receipt side of "Balance diminished, Rs 00," or upon the charge side of "Balance increased, Rs. 00,", so that the total of the receipt side may be equal to the total of the charge side These figures will be credited or debited under the debt head "Departmental Accounts", except in the case of small coin depôt balances which should go to "Small Coin Depôt Balances" The calculation of "Balance diminished" or "Balance increased" will be recorded upon the account itself

Small Coin Depôts.

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Small Coin Depôt Remittances—(Coins remitted within the same Province).

Mint Remittances—(Coins remitted to or from Mint; this head will appear in the Central Revenues and Bombay accounts only).

Foreign Remittances—(Coins remitted to or from another Province).

Small Coin Depôt Balances—(Small silver coin balance decreased or increased.

No. 46.

Page 214, Article 506—

Substitute the following for Note 2 as introduced by correction slip No. 11, dated the 1st June 1935 :—

"The balances of small coin depots located at treasuries and branches of the Imperial Bank of India will be verified by the District Officers under the rules in the Resource Manual. Early in April each year, a certificate in the following form will be submitted by them to the Accountant General for his Review of Balances.

'The closing balance of the small coin depot at.....on the 31st March..... according to the Depot Book maintained in form 16, Resource Manual, is Rs. ..... This balance _____ has been duly verified according to the prescribed rules'
The balance in the depot on the 30th September last

The balances of small coin depots located at Currency Offices will be verified by an officer of the Reserve Bank of India at convenient intervals. Early in April each year, the Currency Officer will furnish the Accountant General concerned with a certificate to the effect that the actual balance held on the 31st March at the depot in his charge agrees with the ledger balance of that date."

Chapter 26.—Statement of Disbursers' Accounts.

Posting the Statement—
Treasury and Departmental Accounts 507
Local Remittances in Transit . . 509
Completion in Book Department . 510

Posting the Statement—*contd.*
Exchange Account Abstract . . 511
Transfers 512
Check of Totals 514

Posting the Statement.

Treasury and ~~Departmental~~ Accounts.

507. (*a*) The last stage before handing over the Cash Account and the list of Payments of a treasury to the Compilation Department is the posting of the balances and the totals in the Statement of Disbursers' Account. This statement is maintained in Form 60 and each district auditor, as he completes his examination of a treasury account, will post in it the entries relating to the treasury, the figures being taken from the closing entries in the cash accounts (Article 286, Civil Account Code,

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Delete the word "departmental" in line 1 and *add* the words "aad Debt Head" between the words "departmental" and "abstracts" in line 2 of this Article.

[Audit Code, Vol I, 1st Edn. (2nd Rep), No. 94, dated the 1st June 1936.]

abstracts alone and to post the totals from this sheet into the main form

508 These entries may conveniently be made in the same order as is observed in the Cash Balance Report The Bank Account should come first, and *after* it the district accounts, the Departmental Adjusting Account and the various departmental accounts in detail ; but, as the Bank Account, the Departmental Adjusting Account and the various departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal

Local Remittances in Transit.

509. Next in order to the departmental accounts comes the head "Local Remittances in Transit", which, being a sub-head of "W.—Cash Balance", takes the position of a disburser or officer holding a portion of the Government balances Its opening balance is the amount of local remittances in transit at the beginning of the month, and its closing balance that outstanding at the end of it ; and these amounts taken

from the Remittance Check Register (Form 36) should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the Detail Books as receipts and disbursements, respectively, under the head "Cash Remittances between Treasuries").

Completion in Book Department.

510. In order to effect an agreement with the Consolidated Abstract (*vide* Account Code), the Statement of Disbursers' Accounts must be completed in the Book Department by entry in it of the amounts which pass into the accounts through the Exchange Account Abstract and transfers.

Exchange Account Abstract.

511. Next below the amounts mentioned above, the totals of the items entering the accounts through the Exchange Account Abstract (*vide* Account Code) should be entered.

Transfers.

512. An abstract, in the following form, of the entries in the Combined Transfer Ledger and Abstract (Account Code Form 32) must be drawn up at foot of that document —

Debits.						Nature of heads	Credits.					
A Deduction from Receipts.			B Additions to Disbursements				C Additions to Receipts.			D Deductions from Disbursements.		
Rs.	a.	p.	Rs.	a	p		Rs.	a	p.	Rs.	a.	p.
323	0	0	..	..	..	Revenue heads . .	134	0	0	..	..	..
..	..	..	1,247	0	0	Service charges . .	..	..	..	721	0	0
..	..	..	1,117	0	0	Debt and other heads	1,832	0	0	..	..	..
323	0	0	2,364	0	0	TOTAL .	1,966	0	0	721	0	0
			2,687	0	0	TOTAL DEBITS AND CREDITS .				2,687	0	0

Column C diminished by Column A 1,643

Column B diminished by Column D 1,643

1. The figures are inserted to show how the calculations are made. Those in the first three lines are taken, by totalling, from the Transfer Abstract; the fifth line is found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the Transfer Abstract; the figures in the sixth and seventh lines are brought out, by subtraction, from the fourth.

513. The figures in the last two lines (which will always be equal), will then be posted in the Statement of Disbursers' Accounts against the head "Transfers.".

No. 95.

Page 217, Article 514—

Substitute the following *for* the words "so furnishes an effective..... of the consolidated Abstract" in lines 3 and 4 of this Article :—

"so furnishes an effective check on the grand totals of the several consolidated abstracts as made out in the Abstract of Major Head Totals (Article 200 of the Account Code)".

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 95, dated the 1st June 1936]

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PART IV.

PUBLIC WORKS AUDIT.

Chapter 27.—General Arrangements of Works Audit Department.

Introductory	515	Completion of Audit	530
Office Arrangements	517	Post Review of Audit	531
Audit Procedure	519	Supervision of Divisional Accountants	538
Appropriation Audit	522	Miscellaneous	542
Current Review of Audit	523		

Introductory.

515. The Works Audit Department is responsible for the audit and accounting of those transactions of the Public Works Department which are brought to account by Divisional Officers of the Department in accordance with the rules in the Public Works Account Code. The transactions of a month are first subjected to a preliminary audit check by the Divisional Accountant, who is a member of the Accountant General's establishment, and then consolidated and compiled by him into prescribed forms of account (Monthly Account, P. W. A. Form 80, with supporting schedules, etc.) for, and under the supervision of, the Divisional Officer. These compiled accounts and other periodical accounts and returns are received at the Audit office over the signature of the Divisional Officer.

516. The Works Audit Department is also responsible that the initial and other accounts of Public Works Officers, which are not rendered to the Audit office for audit centrally, are subjected to a local audit and inspection regularly. The detailed instructions for conducting the audit and inspection and for dealing with the results thereof are given in Chapter 44. Each auditor should keep carefully a note of all points noticed in the course of central audit, which, from time to time, he may be ordered to note for the Inspecting Officer's information, and see that all the points are duly reported to the Inspecting Officer as required by Article 834.

1. It may also be arranged that similar points noticed by other audit sections should be communicated to the auditor in the Works Audit Department to be noted by him.

Office Arrangements.

517. The Works Audit Department should be divided into small sections, each with a Senior Accountant or Accountant in charge. The primary responsibility for the audit of the accounts of Public Works

divisions, and other work connected therewith, rests with auditors who should be experienced clerks or junior Accountants. The actual distribution of work, which should be set out clearly in the Office Manual, will be settled by the Accountant General according to local requirements The employment of sub-auditors to assist auditors should be governed by the following considerations :—

(1) The responsibility for audit should, as far as possible, be undivided.

(2) As a general rule, a clerk should not be employed as an auditor until he has worked as a sub-auditor

(3) A sub-auditor as he gains experience should be entrusted with more important work.

1. The term "Accountant" used in this article or elsewhere in this Chapter includes a Divisional Accountant attached to the Audit office

2 An Accountant, selected for holding the charge of a Works Audit Section, must have had *at least* one year's training in the duties of a Divisional Accountant in a divisional office

518. The auditor is primarily responsible for all audit work in connection with the accounts of one or more divisions allotted to him. He will audit the Monthly Accounts and periodical returns received from those divisions and deal with all returns, statements and correspondence connected with the audit It is optional, however, with the Accountant General to entrust to the Treasury Audit Department the audit of Public Works Contingent bills included in divisional accounts. Where this is the arrangement, the contingent bills (with supporting vouchers) received with the Monthly Accounts will be transferred to the Treasury Audit Department, and the auditor will be responsible for seeing (1) that the bills which he transfers agree with the entries in the Classified Abstract of Expenditure, P W A Form 74, (2) that the vouchers and other enclosures to the bills are complete, (3) that the bills (with enclosures) are returned by the Treasury Audit Department after audit, and (4) that, unless separate objection books are kept in the Treasury Audit Department, any objection taken by that department is duly recorded in the objection book maintained in the Works Audit Department, and notified to the Divisional Officer

Audit Procedure.

519 Audit should be conducted in accordance with (1) the general rules and principles laid down in Chapter 5, and (2) the special procedure applicable to each class of transactions as set out in the relevant chapter of this Code and with due regard to the relevant rules in the Public Works Account Code and the financial rules of the Government concerned.

520 The auditor examining a voucher or schedule should record the necessary particulars in the proper section of the Works Audit Register, unless there is a rule to the contrary. In token of this he should initial all the documents from which the register is posted, and

obtain the initials of a member of the superintending staff appointed for the purpose, in all cases where, under the rules in Article 523, the latter is required to initial. For this purpose, a suitable enfacing stamp may be used, *vide* Article 673.

NOTE.—Here and elsewhere, the term "Superintending Staff" should be held to mean only Senior Accountants and Accountants and such Divisional Accountants as may be attached to the Audit office.

521 The Works Audit Register should be posted at the same time as the audit of the voucher or schedule is being conducted No Audit office can be considered free from arrears, unless the establishment is able to complete both posting and audit within the allotted time.

Appropriation Audit.

522. (a) It is an important function of audit to watch the progress of expenditure against appropriations, see Article 202. The auditor and the Superintendent are responsible for this check in respect of all works or items of expenditure, the appropriations for which, whether individually or by groups, are sanctioned separately for each division, *vide* Articles 554, 555, 556 and 668

(b) The Works Audit Department is not responsible for the check of expenditure against the grants for the whole province.

(c) In cases, not covered by clause (b) in which two or more Divisional Officers are authorised to incur charges relating to a unit of appropriation against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, and the Accountant General, at the request of the local Government, has undertaken to audit the collective charges against the appropriation, he will prescribe the arrangements for conducting the necessary check It will be necessary in such cases to collect the audited expenditure figures of the divisions concerned in suitable summaries, in doing so, the general rules laid down in Chapter 37 should be observed

Current Review of Audit

523 The audit of the Monthly Accounts of Divisional Officers must be reviewed by a member of the superintending staff. This review will comprise the following duties in addition to any others that the Accountant General may prescribe —

(1) As to charges the audit of which is recorded in Part I of the Works Audit Register, he should examine all the vouchers generally and review fully the audit of about ten per cent. of them, initialling the vouchers reviewed

1. If all the vouchers attached to a schedule docket are reviewed, it will suffice if the schedule docket is marked "Vouchers reviewed" over the initials of the Superintendent.

2. The instructions in Rule 1 to Article 209 regarding the check of the classification of vouchers in the Treasury Audit Department apply *mutatis mutandis* to the vouchers of the Works Audit Department.

(2) He should review all special charges and credits, the audit record of which is kept in Parts II to V of the Works Audit Register, and in evidence of this review he should initial the entries in the register, as well as the vouchers and the account entries audited This check should not be confined to the entries made in the register by the auditor; when reviewing the vouchers and accounts generally, it should be seen that no transactions pertaining to these parts of the register have escaped the auditor's examination.

(3) All schedules leading to the Monthly Account, and the account itself, should be examined to see generally that no important points have escaped the auditor's scrutiny and that the several accounts have been correctly written up. The prompt adjustment of outstandings of all classes should receive special attention

(4) A percentage of the entries made by the auditor in Part I of the Works Audit Register should be checked, the items examined being marked or initialled in the schedule concerned; but see Article 565.

(5) The entries made by the auditor in Part I of the Works Audit Register should then be reviewed completely to see that all charges not covered by appropriation or technical sanction are challenged.

(6) Lastly, the Audit Note and the Objection Statement prepared by the auditor should be examined to see that the remarks made or objections raised are all in order, and he should neatly edit them and add, in his own writing, any remarks

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No. 124.

Page 221, Article 524—

Insert the following at the end of clause (a) :—

"It should be particularly seen in the case of final bills that the date of actual completion of work is duly checked with the stipulated one, (column 5 of Part III of the Works Audit Register)."

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 124, dated 2nd January 1937.]

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been treated as pertaining to the contract have been so treated, and that, in connection with the contract, there is no disregard of rule or want of attention to the interests of the State requiring action on the part of the Audit office The rules in paragraphs 299, 308 and 309 of the Public Works Account Code should be specially borne in mind, and payments to sub-contractors should be scrutinised jealously.

obtain the initials of a member of the superintending staff appointed for the purpose, in all cases where, under the rules in Article 523, the latter is required to initial. For this purpose, a suitable enfacing stamp may be used, *vide* Article 673.

NOTE.—Here and elsewhere, the term "Superintending Staff" should be held to mean only Senior Accountants and Accountants and such Divisional Accountants as may be attached to the Audit office.

521. The Works Audit Register should be posted at the same time as the audit of the voucher or schedule is being conducted. No Audit office can be considered free from arrears, unless the establishment is able to complete both posting and audit within the allotted time.

Appropriation Audit.

522. (*a*) It is an important function of audit to watch the progress of expenditure against appropriations, see Article 202 The auditor and the Superintendent are responsible for this check in respect of all works or items of expenditure, the appropriations for which, whether individually or by groups, are sanctioned separately for each division, *vide* Articles 554, 555, 556 and 668

(*b*) The Works Audit Department is not responsible for the check of expenditure against the grants for the whole province

(*c*) In cases, not covered by clause (*b*), in which two or more Divisional Officers are authorised to incur charges relating to a unit of appropriation against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, and the Accountant General, at the request of the local Government, has undertaken to audit the collective charges against the appropriation, he will prescribe the arrangements for conducting the necessary check It will be necessary in such cases to collect the audited expenditure figures of the divisions concerned in suitable summaries, in doing so, the general rules laid down in Chapter 37 should be observed

Current Review of Audit

523. The audit of the Monthly Accounts of Divisional Officers must be reviewed by a member of the superintending staff. This review will comprise the following duties in addition to any others that the Accountant General may prescribe —

(1) As to charges the audit of which is recorded in Part I of the Works Audit Register, he should examine all the vouchers generally and review fully the audit of about ten per cent. of them, initialling the vouchers reviewed

1. If all the vouchers attached to a schedule docket are reviewed, it will suffice if the schedule docket is marked "Vouchers reviewed" over the initials of the Superintendent.

2. The instructions in Rule 1 to Article 209 regarding the check of the classification of vouchers in the Treasury Audit Department apply *mutatis mutandis* to the vouchers of the Works Audit Department.

527. The Gazetted Officer in charge of a section should scrutinise carefully every objection, whether entered in an objection statement or in an audit note, before he passes it, cancelling or submitting for orders any to which in his opinion the provisions of Articles 156 and 157 could suitably be applied. The scrutiny should in the main consist of seeing whether the objection is a reasonable one and whether it is worded in intelligible and unexceptionable language ; it is not intended that the Gazetted Officer should check the facts in all cases by a comparison of the vouchers, but he should do so in all serious and important cases, and whenever he has reason to think that the facts implied by the objection are not correct, or when the objection itself is not intelligible without the vouchers. It should be borne in mind that unnecessary, meticulous or badly expressed objections not only bring discredit on audit and give rise to reasonable irritation, but also cause an increase of work in both the Audit and the executive offices.

528. Objections raised on objection statements, audit notes, half-margins or audit memoranda should not be treated as routine correspondence which may be issued by Superintendents under Article 79 (*b*). No such objection should issue over the signature of a subordinate unless the case is clearly met by one of the printed and numbered standard objections ; if any manuscript addition of any kind has to be made in the printed form, it should be signed by the Gazetted Officer in charge. The more important objections which are likely to lead eventually to a reference to the Head of a Department or superior administrative authority should not ordinarily be issued without the approval of the Deputy Accountant General.

NOTE—In scrutinising objections, it should be borne in mind that the discretion vested in Audit Officers by Article 156 should be freely exercised

529 Both the Gazetted Officer and the Superintendent, when reviewing the accounts of Divisional Officers, should specially bear in mind the requirements of higher Audit, *vide* Articles 149 to 154. They should further see that Divisional Accountants appear to have attended to their audit and account duties satisfactorily Should there be any evidence of slackness, or disregard of prescribed rules or procedure, on the part of the latter the Deputy Accountant General should *be informed, and suggestions for the issue of the necessary admonition* or for other action should be made to that officer

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Page 223, Article 530—

Substitute the following for the first sentence of this Article :—

"The audit of the divisional accounts of a month should ordinarily be completed in time to enable the Compilation Section to include them in the Civil Account of the same month ; where this is not possible the procedure authorised in Article 133 may be followed."

completed by all concerned should be fixed and as far as possible the programme of work, which should be clearly set out in the Office Manual, should be followed

Post Review of Audit.

531. The Accountant General should arrange for a post review of Divisional Officers' accounts in such a way as to ensure that the accounts of every division are reviewed at least twice in two years, once by a Gazetted Officer and once by a member of the superintending staff. The Accountant General or his Deputy should keep a suitable register for this purpose, and every month, as soon as the accounts are posted, should indicate therein the names of the persons by whom a review of the accounts is to be made, and the names of the divisions which each should review

532. The reviewing officer should subject the complete accounts and vouchers to a careful test-audit The scale fixed for the check is as follows —

(a) *For Gazetted Officers.*—The same as that fixed for the current review by the Superintendent (*vide* Articles 523 and 524), and one half of the review work should be devoted to a re-check of the review which has already been done by the superintending staff

(b) *For Superintending Staff*—Complete re-audit of the work done by the auditor, without a re-check of the review which has already been done by the superintending staff

It should be seen that the accounts and vouchers have been properly audited and due objections taken The Works Audit Register and the Objection Book should be examined to ascertain that they are properly kept in accordance with rule and that a sufficient check exists over charges as well as outstanding items The Gazetted Officer should initial the documents and registers in the same way as the Superintendent is required to do in respect of the current review, and when the review is made by the superintending staff, the procedure will be the same as that prescribed for observance in the original audit by auditors.

533. The reviewing officer should submit, through the Deputy Accountant General, a report of his audit to the Accountant General, in a form to be prescribed by that officer. The report should be made in a bound book and should show only important errors and irregularities. Defects of procedure should receive special attention

534. The work of post review should be carried out, as far as possible, by senior members of the office, and should not be entrusted to very junior Gazetted Officers or Accountants It should in no case be entrusted to probationers, unless for purposes of training, in which case the account reviewed should not be included in the prescribed number

535. Any portion of the check which is exercised by a Gazetted Officer in the course of his ordinary duties need not again be exercised by him or by any other officer in the course of his review. Similarly, any portion of the current review or check which is exercised by a

member of the superintending staff need not again be exercised by him or by any other member of that staff in the course of post review. Detailed orders on this point should be inserted in the Office Manual.

536. If necessary, the Accountant General may select one Senior Accountant who is not in charge of a section of the Works Audit Department, and may regard him as a Gazetted Officer for purposes of the post review.

537. A period should be fixed by the Accountant General for the completion of a Gazetted Officer's review and its submission to him, and any failure to complete a review within this period will constitute an arrear which should be treated as prescribed in Article 98-A.

Supervision of Divisional Accountants

538 The relations of the Audit office with Divisional Officers of the Public Works Department are set forth in Chapter IV of the Public Works Account Code. Inasmuch as the Divisional Accountant employed on conducting the preliminary audit check in divisional offices and on consolidating and compiling the initial accounts of transactions into the accounts rendered to audit is a subordinate of the Accountant General, and is posted by him to a divisional office, the Audit office is also responsible that the work entrusted to the Divisional Accountant is done efficiently. The administration of the establishment of Divisional Accountants is, therefore, an important function of the Works Audit Department. The responsibility for this work devolves personally on the Deputy Accountant General.

539. The Deputy Accountant General is responsible for giving adequate practical training to every Divisional Accountant who is either on probation or is still junior and inexperienced, so that a trained accountant may be attached to each divisional office See paragraph 98 of the Public Works Account Code

1 The posting of junior accountants to new construction divisions, or to divisions the accounts of which are either heavy or of a peculiar nature, should be avoided as far as possible

540 If the accounts work of a division falls into arrears, or if there are signs of any confusion therein, the matter should promptly receive the careful consideration of the Accountant General, who should not only move the Divisional Officer (or the higher authorities of the Public Works Department, if necessary) to take necessary steps to remedy the defects, but also suggest for consideration such remedies as may appear suitable, and, if necessary, render such temporary help as he may be in a position to give In serious cases, it may be advisable for the Deputy Accountant General or a Gazetted Officer to visit the divisional office and to discuss the situation personally with the Divisional Officer and the Divisional Accountant

541. Whenever a Divisional Accountant is relieved of his duties in a divisional office, it should be seen that the memorandum referred to in paragraph 596 of the Public Works Account Code is received from the Divisional Officer. This memorandum should be reviewed by the

auditor and the Superintendent for the division, and laid before the Deputy Accountant General for orders Points requiring action on the part of the Audit office should be taken up promptly.

Miscellaneous.

542. When a minimum period for the preservation of an initial or compiled account record in a Divisional or Sub-divisional office has not been prescribed in the rules framed by the Central or Provincial Government for the destruction of records, (*vide* paragraph 598, P. W. A. Code), Divisional Officers are required to obtain the approval of the Accountant General before destroying If any of the records proposed to be destroyed are connected with works or other accounts in progress, or are likely to be required at a future date for audit purposes, the Divisional Officer should be advised to postpone their destruction Such advice should be offered only with the approval of the Accountant General, and, as far as possible, the periods of preservation prescribed for corresponding records of the Audit office, *vide* Article 95, should be taken as a guide.

1 This criterion should also be applied in scrutinising any rules as regards destruction of records which the local Government may propose to introduce

2 Copies of sub-divisional cash books or of other account records which Sub-divisional Officers submit to the Divisional office should be treated as original account records and not as copies, as the Divisional Officers' accounts rendered to the Audit office are based on such copies and not on the originals thereof

543. A Note Book, in suitable form, should be maintained by each auditor for keeping notes of all points which have to be kept in mind as requiring action to be taken thereon, but which cannot be noted in any Part of the Works Audit Register Each entry should be made concisely but in full detail, so that the action to be taken may be readily understood A note quoting necessary references, should be made against each entry, in due course, to indicate the action taken, so that all points still requiring attention may be known at any time The Note Book should be reviewed monthly by the Superintendent.

Chapter 28.—Scrutiny of Sanctions and Orders.

Sanctions and Orders	544	Excesses over Estimates	548
Technical Sanction	545	Special Financial Sanctions	549
Administrative Approval	546	Scrutiny and Registration of Sanctions and Orders	551

Sanctions and Orders.

544. Expenditure on a work must be covered by—

(a) a sanctioned detailed estimate for the work,

(b) an appropriation (for each year during which any expenditure is incurred on the work), which may be either for the work by itself or for the whole unit of appropriation within which the work falls along with one or more other works, according to the rules on the subject prescribed by the Government concerned

In some cases separate financial sanction of competent authority may also be necessary under the provisions of any of the rules and orders cited in the margin, before any expenditure can be incurred on a work. In the case of central works, such sanction, when accorded by the Government of India in the Finance Department, is termed "expenditure sanction", see paragraphs 55 and 66 of the Central Public Works Department Code

Either of the Audit Resolutions referred to in Articles 104 (5) and 104 (6).

The Civil Services (Classification, Control and Appeal) Rules

Financial rules and orders of the Government concerned

Technical Sanction

545. As to (a), all that is essential for audit purposes is the technical sanction of competent authority to a detailed final estimate of cost, as distinguished from a rough or preliminary estimate, such as is usually prepared, by the Public Works Department for obtaining the administrative approval of other departments to works in which they are interested Unless, with the concurrence of the Auditor General the Government concerned has specially desired this, the Audit office is not required to see that the work has received the necessary administrative approval as well or that the amount of the technical sanction does not exceed without proper authority the amount of the administrative approval, but see Article 546 Before accepting in audit the technical sanction to a detailed estimate it must however be seen that if any separate financial sanction is also necessary (Article 544), it has been accorded by competent authority and that the amount of the estimate does not exceed the amount of such sanction

Administrative Approval.

546. Both in Governors' provinces and elsewhere, in respect of civil works of the Central Government for which the administrative approval of the Government of India, or of officers of Central departments not under the control of the local Government, is necessary under rule, the Audit office is required to see (1) that such approval has been communicated to audit, and (2) that, if the amount of the technical sanction exceeds the amount of the administrative approval, the excess has been approved by competent authority. Similarly in respect of both Civil and Irrigation works, where Public Works officers are authorised to accord technical sanction to various component parts of a project after it has been administratively approved, the Audit office is to see, in addition to the above mentioned points, that if the amount of technical sanction to any component part exceeds tha provision therefor in the project estimate which has received administrative approval, the excess has received tha approval of competent authority.

547 *Deleted.*

Excesses over Estimates.

548 If, under the provisions of any rule or order (*e.g.*, paragraph 98 of the Central Public Works Department Code), a competant authority holds that the preparation of a revised or supplementary detailed estimate, to cover an actual or probable excess over a sanctioned estimate, is unnecessary, and it condones or permits the excess, as the case may be, the order passing the excess will take the place, for the purposes of Articles 544 (*a*) and 545, of the technical sanction to a detailed estimate in respect of the excess

Special Financial Sanctions

549. Ordinarily, all cash, stock and other charges incurred on a work which are covered by necessary appropriation are admitted in audit against the total amount of the technical sanction, if they are supported by proper vouchers where necessary, further detailed examination being left to the Divisional Accountant and the Inspecting Officer in accordance with the rules in Chapter XXI of the Public Works Account Code and in Chapter 44 of this Code But under the provisions of the rules and orders referred to in Article 544, Divisional Officers ara required in some cases to obtain the special sanction of a higher authority in respect of any items of expenditure chargeable against the sanctioned cost of the work, and when such special sanction is necessary, it is intimated to the Accountant General for audit purposes. Special sanctions accorded by the Divisional Officer himself, in the exercise of his own powers, are communicated to the Audit office only in the cases referred to in paragraph 105 of the Public Works Account Code, as the audit of expenditure against other special sanctions accorded by him is conducted, in his own office, by the Divisional Accountant.

550. The following are cited as examples of cases in which, in Minor Local Governments, the total cost of individual works or certain special charges included in sanctioned detailed estimates for works, as the case may be, usually require the special financial sanctions referred to in Articles 544 and 549.

(1) Expenditure on the hire, purchase or construction of residential buildings, on additions or alterations to existing residential buildings, or on connected installations (heating, electric, water-supply, sanitary, etc.), or other amenities (*e.g.*, tennis courts, furniture, etc.)

(2) Expenditure on ecclesiastical works.

(3) Local purchases of imported stores.

(4) Entertainment of work-charged establishments.

(5) Acceptance of tenders for contracts.

(6) Purchase of live-stock or office furniture

(7) Write-off of losses, and depreciation of stores.

Scrutiny and Registration of Sanctions and Orders

551. (*a*) Every sanction, whether relating to expenditure on works or to revenue or other transactions of a division, should be audited (Article 125) as soon as received and, even though it may be placed under objection (Article 730), it should be entered in the relevant part of the Works Audit Register for the division, the entry being attested by a member of the superintending staff. In cases in which a sanction authorises expenditure which is known to be recoverable from a third party or which is required, under rule to be so recovered or to be ultimately adjusted otherwise, the necessary note of the recoveries or adjustments due should be made simultaneously in Part IV (Orders of Special Recoveries) of the register, unless the recoveries are being watched separately through one of the prescribed Schedules

(*b*) Similarly, orders of appropriation should be noted in the Works Audit Register after they have been scrutinised in accordance with the rule in Article 200

Chapter 29.—Works Audit Register.

Form 552
Sanctions to Works 553
Other Sanctions and Orders . . . 558
Sanctions to Fixed Charges . . . 559
Sanctions to Contracts 560
Orders of Special Recoveries . . 561
Miscellaneous Sanctions and Orders . 562
Currency of the Register . . . 563
Check of Postings 565

Form

552. A register in Form 61, Works Audit Register, should be maintained, separately for each divisional office, for keeping a collective record of all sanctions relating to the audit of transactions included in divisional accounts, and of the audit conducted against them during a year. This register is divided into five parts—I.—Sanctions to Works, II.—Sanctions to Fixed Charges, III.—Sanctions to Contracts, IV.—Orders of Special Recoveries, and V.—Miscellaneous Sanctions.

1. It is optional with the Accountant General to entrust the Treasury Audit Department with the audit of Public Works contingent charges included in divisional accounts, vide Article 518. Whether the audit is entrusted to the Treasury Audit or the Works Audit Department, the procedure prescribed in Chapter 12 should be observed, but in the latter case the separate registers of Special and Fixed charges (Articles 315 and 316) will be replaced by Parts II and V of the Works Audit Register.

Sanctions to Works.

553. Part I of the register deals with all sanctions and orders relating to a work as a whole and with the expenditure recorded thereagainst. In this part are entered all works executed in the division, including Government works for other divisions and offices, non-Government works, and manufacture operations, workshop jobs, and other works and items of expenditure chargeable to Stock and Tools and Plant.

554. Works should be grouped in this part of the register in such a way as to collect together all works falling under a unit of appropriation, as well as those falling under a detailed head of account. Separate folios or sets of folios should therefore be reserved for each such division. The folios so reserved should be arranged in the prescribed order of minor and detailed heads subordinate to each major head, and in the case of "41—Civil Works" in Governors' provinces, the Central, Provincial Reserved (if any), and Provincial Transferred transactions should be recorded in three different sections in the order shown.

555. The entries of the month's expenditure under each of the groups and detailed heads referred to in Article 554 should be totalled monthly

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks.".

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division should be set

Page 231, Article 557-A—

Insert the following as a new Article :—

557-A. The following points should receive special attention in writing up Part I :—

(1) *Column 1.*—"Serial Number".—Entries under each detailed head of account should be numbered in a separate series. A number should be assigned to a work, and an entry should be made in respect of it, as soon as any sanction or order of appropriation relating to it is received, or expenditure on it appears in the divisional accounts.

(2) *Columns 3 and 4.*—"Sanctioned detailed estimate".—(*a*) Technical [illegible] these columns. [illegible] preceded by [illegible] be drawn a line and below it should be noted the total amount of the sanctioned estimates. The amount of a revised estimate should be preceded by the letter "R," which should also be in red ink. Orders passing excesses over technical sanctions should also be noted in these columns and the entry of the amount, preceded by the letter "E" should be put within brackets, so as to distinguish it from entries relating to sanctioned detailed estimates.

(*b*) In cases in which, in accordance with any rule, the preparation of detailed estimates for annual repairs to buildings has been dispensed with by competent authority, the entries in these columns will be in respect of the standard lump sum limits of cost prescribed from time to time Similarly if the preparation of a detailed estimate for a petty purchase or manufacture of Tools and Plant, or for the manufacture or collection of stores, is unnecessary under any rule, the amount of the charge authorised by competent authority should be treated as the amount of the technical sanction to a detailed estimate.

(*c*) If a substantial portion of a work has been abandoned, the estimated cost of the abandoned portion should be deducted from the estimated cost of the whole work, so as to arrive at the net operative amount of the estimate.

(3) *Col* [illegible] umns are intended for noting [illegible] In cases in which funds are [illegible] der will be noted against the [illegible] noted in a suitable place assigned to the total of the group of works making up the unit for

Chapter 29.—Works Audit Register.

Form 552
Sanctions to Works 553
Other Sanctions and Orders 558
Sanctions to Fixed Charges 559
Sanctions to Contracts 560
Orders of Special Recoveries . . . 561
Miscellaneous Sanctions and Orders . 562
Currency of the Register 563
Check of Postings 565

Form

552. A register in Form 61, Works Audit Register, should be maintained, separately for each divisional office, for keeping a collective record of all sanctions relating to the audit of transactions included in divisional accounts, and of the audit conducted against them during a year. This register is divided into five parts—I.—Sanctions to Works, II.—Sanctions to Fixed Charges, III.—Sanctions to Contracts, IV.—Orders of Special Recoveries, and V.—Miscellaneous Sanctions.

1 It is optional with the Accountant General to entrust the Treasury Audit Department with the audit of Public Works contingent charges included in divisional accounts, *vide* Article 518. Whether the audit is entrusted to the Treasury Audit or the Works Audit Department, the procedure prescribed in Chapter 12 should be observed, but in the latter case the separate registers of Special and Fixed charges (articles 315 and 316) will be replaced by Parts II and V of the Works Audit Register.

Sanctions to Works.

553. Part I of the register deals with all sanctions and orders relating to a work as a whole and with the expenditure recorded thereagainst. In this part are entered all works executed in the division, including Government works for other divisions and offices, non-Government works, and manufacture operations, workshop jobs, and other works and items of expenditure chargeable to Stock and Tools and Plant.

554. Works should be grouped in this part of the register in such a way as to collect together all works falling under a unit of appropriation, as well as those falling under a detailed head of account. Separate folios or sets of folios should, therefore, be reserved for each such division. The folios so reserved should be arranged in the prescribed order of minor and detailed heads subordinate to each major head, and in the case of "41—Civil Works" in Governors' provinces, the Central, Provincial Reserved (if any), and Provincial Transferred transactions should be recorded in three different sections in the order shown.

555. The entries of the month's expenditure under each of the groups and detailed heads referred to in Article 554 should be totalled monthly

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks.".

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division should be set

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Page 231, Article 557-A—

Insert the following as a new Article :—

557-A. The following points should receive special attention in writing up Part I .—

(1) *Column 1.*—"Serial Number" —Entries under each detailed head of account should be numbered in a separate series. A number should be assigned to a work, and an entry should be made in respect of it, as soon as any sanction or order of appropriation relating to it is received, or expenditure on it appears in the divisional accounts.

(2) *Columns 3 and 4* —"Sanctioned detailed estimate".—(*a*) Technical sanctions to working detailed estimates should be entered in these columns The entry of the amount of a supplementary estimate should be preceded by the letter "S" in red ink, and underneath the amount should be drawn a line and below it should be noted the total amount of the sanctioned estimates. The amount of a revised estimate should be preceded by the letter " R," which should also be in red ink. Orders passing excesses over technical sanctions should also be noted in these columns and the entry of the amount, preceded by the letter "E" should be put within brackets, so as to distinguish it from entries relating to sanctioned detailed estimates.

(*b*) In cases in which, in accordance with any rule, the preparation of detailed estimates for annual repairs to buildings has been dispensed with by competent authority, the entries in these columns will be in respect of the standard lump sum limits of cost prescribed from time to time Similarly if the preparation of a detailed estimate for a petty purchase or manufacture of Tools and Plant, or for the manufacture or collection of stores, is unnecessary under any rule, the amount of the charge authorised by competent authority should be treated as the amount of the technical sanction to a detailed estimate.

(*c*) If a substantial portion of a work has been abandoned, the estimated cost of the abandoned portion should be deducted from the estimated cost of the whole work, so as to arrive at the net operative amount of the estimate.

(3) *Colu* [illegible] lumns are intended for noting [illegible] In cases in which funds are a [illegible] der will be noted against the [illegible] noted in a suitable place assigned to the total of the group of works making up the unit f which a lump sum appropriation is made. In the case of [illegible]

Chapter 29.—Works Audit Register.

Form 552
Sanctions to Works 553
Other Sanctions and Orders 558
Sanctions to Fixed Charges 559
Sanctions to Contracts 560
Orders of Special Recoveries 561
Miscellaneous Sanctions and Orders 562
*Currency of the Register 563
Check of Postings 565

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks.".

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division [illegible]

works and isolated works executed on behalf of other divisions and depart- ments, the entries in these columns will be in respect of the gross amount [illegible] the deposit received, or, if there is no deposit, of any limit prescribed [illegible] expenditure to be incurred during the year; see also clause 5 (a) below [illegible] d Article 570.

(4) *Column 8.*—"Permissible limit of expenditure to end of the year".—[illegible] his column, like columns 4 and 5, should not be used in respect of works for which no individual appropriation is required by rule. Nor should it be [illegible] sed in the case of works started during the year, as the appropriation (if [illegible] ny) shown in column 5 will be the limit for the progressive expenditure [illegible] o the end of the year.

(5) *Column 10.*—"Full name of work".—(a) In the case of works which [illegible] ice assessable to [illegible]
and [illegible]
the [illegible]
all e [illegible]
two [illegible]
Code [illegible]

(6) In the case of works of manufacture, the "outturn" should also be recorded, the entries being made in a separate line below those relating to the "operation".

(6) *Columns 11 to 24.*—"Expenditure".—Entries should be made in these columns only when there is any transaction during a month, and whenever [illegible] should be entered [illegible]
an er [illegible]
ink, a [illegible] need not be entered. When
to de [illegible] the work is reported as
[illegible] no space for the remaining
[illegible] " noted against it in the
[illegible]
months of the year [illegible]
column for "Remarks".

(7) *Column 26.*—"Remarks".—In this column should be noted any [illegible] for which no column is specifically provided, e. g. [illegible]
[illegible]
[illegible] should date to June [illegible]

Chapter 29.—Works Audit Register.

Form 552
Sanctions to Works 553
Other Sanctions and Orders 558
Sanctions to Fixed Charges 559
Sanctions to Contracts 560
Orders of Special Recoveries . . . 561
Miscellaneous Sanctions and Orders . 562
Currency of the Register 563
Check of Postings 565

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks.".

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there [illegible] ivision, one or more folios of Part I [illegible] he set aside for recording the mon[illegible] heads. Entries on these folios shou[illegible] riation and expenditure, in the same way as those relating to works, the figures of expenditure being taken from the Classified Abstract of Expenditure, P. W. A. Form 74, or other schedules pertaining to the accounts of the division. In respect of suspense heads, if the appropriation is only for the net charge under the whole minor head "Suspense," the month's expenditure to be posted in Part I will be the figure described as "Net Debit to Suspense" in P. W. A. Form 74 But, if there is a separate appropriation for each suspense head, the form of Part I will not be suitable; in this case, the form may be suitably modified. The form of the broadsheet (Form 64) may be used with advantage (a line of the form being reserved for each suspense head), provided that two columns are inserted in it, one for the net appropriation, and the other for the permissible limit of the balance, (*i.e.*, the opening balance of the year *plus* the appropriation).

557. Under each detailed head of account, all entries relating to the working estimates of the same project should be grouped together in the Works Audit Register, and the figures of sanctions and expenditure should be totalled, so that the total expenditure on the project, under each head of account. may be known at any time

557-A (See slip above)

Other Sanctions and Orders.

558. Parts II to V of the register deal with all other sanctions and orders, including those relating to special charges, recurring or non-recurring, debitable to the sanctioned detailed estimates of works the accounts of which are maintained in Part I

Sanctions to Fixed Charges

559. Part II relates to sanctions to periodical charges, whether in connection with work-charged establishments or on other services

Sanctions to Contracts.

560. In Part III should be registered only such sanctions relating to contracts for works, supplies, carriage etc as are communicated by authorities higher than the Divisional Officer Unless a special agreement is drawn up in any case, the form of the agreement used should

No. 128.

Page 232, Article 560—

For the words "column 7" and "column 6" wherever they occur, *substitute* "column 8" and "column 7" respectively.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 128, dated 2nd January 1937.]

reference to the pages of the file

1 Leases, and other similar agreements, whereunder payments are to be made to Government by the parties concerned, should not be entered in this part, but the necessary notes of recoveries should be made in Part IV.

Orders of Special Recoveries

561 (*a*) Part IV is intended to facilitate a watch over special recoveries of all kinds, which may be ordered by competent authorities, or promised by the Divisional Officer, whether as the result of audit enquiries and objections or otherwise, see also Article 551 (*a*) and Rule 1 to Article 560

1 The term recovery as used in this clause includes not only receipts and recoveries creditable to revenue heads, but also receipts and recoveries taken in reduction of expenditure Thus, anticipated credits on account of sale-proceeds of materials received from dismantled buildings, and of surplus materials and plant of closed or abandoned works, should be watched through this part Similarly, credits to the sub head "Land, Kilns, etc," of the suspense head "Stock" should also be watched through this part the orders passed by competent authority as to the mode of clearance [*vide* paragraph 339 (*b*) of the Public Works Accounts Code] of expenditure charged to the sub head being noted in it for the purpose

(*b*) Under this rule, orders relating to recoveries on account of rents will also be entered in this part, but as soon as the first entry giving effect to the orders appears in the divisional Schedule of Rents of Buildings and Lands, P W A Form 75, the entry in this part should be closed, with a suitable remark attested by a member of the superintending staff.

NOTE—The entry which is required to be made in Part IV of the Audit Register under the above clause may, however, be dispensed with, if new or revised standard rents are noted and attested in columns 3 and 4 of the P W A. Form 75 in the Audit office on receipt of sanctions.

(*c*) Similarly, orders relating to recoveries which have to be watched through the account "Miscellaneous P. W. Advances" should be noted in this part to be watched until the entry can be closed on the necessary debit appearing in the divisional Schedule of Miscellaneous P. W. Advances, P. W. A. Form 70.

(*d*) (*i*) In respect of recoveries from contractors, only such of them should be entered in this register as cannot at once be brought to account in the Ledger, *vide* paragraph 370 of the Public Works Account Code.

(*ii*) But in provinces in which the Contractors' Ledgers and the Registers of Rents of Buildings and Lands are not audited centrally

(paragraph 577 of the Public Works Account Code), all special recoveries ordered or promised in connection with these accounts should ordinarily be noted in Part IV, as also all charges recoverable from contractors which may be noticed in the course of the audit of divisional accounts The Accountant General may, however, prescribe an alternative procedure, with the approval of the Auditor General, the point to ensure being that debts due by contractors may not be overlooked. See also Article 130 (*f*)

(*e*) No entry need be made in this Part in respect of recoveries watched through the Objection Book.

Miscellaneous Sanctions and Orders.

562. Part V is intended primarily for all other sanctions and orders against which audit of expenditure brought to account by Divisional Officers may have to be conducted, *e g.*, sanctions to local purchase of imported stores Sanctions to remissions of revenue may also be entered in this part.

Currency of the Register.

563. The Works Audit Register should be closed annually, and sanctions and orders which have not been completely operated against should be carried forward to the following year's register (with all necessary particulars in respect of the expenditure already incurred there against), the entries being attested by a member of the superintending staff as in the case of fresh entries This action cannot, however, be completely taken until the Supplementary accounts of the year have been audited completely But it is permissible, without waiting for this event, to transfer to the new year's register such items of the old register as have to be subjected to audit in connection with the divisional accounts of the new year. In such cases, the audit of transactions appearing in the Supplementary Accounts will nevertheless be recorded in due course in the old register, and it will, therefore, be necessary (1) to effect all consequent corrections in the entries transcribed to the new register, and (2) to review, where necessary, the audit previously conducted.

1 Entries relating to works on which no expenditure has been recorded for six months continuously need not be carried forward at once to the next year's Works Audit Register, unless the recorded expenditure is in excess of the estimate, but an enquiry should be made of the Divisional Officer whether the accounts of the work should not be considered as closed The entries should ultimately be transferred if the account is reported to be open still.

564 To reduce the clerical labour connected with the opening of new registers every year, two-yearly or three-yearly registers may, if desired, be introduced by the Accountant General For this purpose it will be permissible to insert extra inner leaves or to adopt any other device, and even to alter the prescribed arrangement of columns

Check of Postings.

565. The Accountant General will make suitable arrangements for ensuring the accuracy of the postings in the Works Audit Register. As regards Part I, if the check of postings and totals is entrusted to a clerk, it will be a cent. per cent. check, but if the work is entrusted to a member of the superintending staff, a ten to fifteen per cent. check, conducted intelligently, may suffice For Parts II to V, no special check by a member of the clerical establishment will be necessary, as all the entries are required to be examined by a member of the superintending staff, *vide* Article 523.

Chapter 30.—Audit of Vouchers and Schedule Dockets.

General 566
Schedule Dockets 567
Vouchers 568
Schedule Docket for Percentage Recoveries 577

General.

566 When conducting the audit of Schedule Dockets and accompanying vouchers, the instructions given in Article 592 in respect of transactions with contractors should be specially borne in mind.

Schedule Dockets.

567. Schedule Dockets in P. W. A. Form 61 should be examined to see—

(1) that, except in respect of unvouched charges (*vide* paragraph 576 of the Public Works Account Code), there is a voucher complete and in due form in support of every charge,

(2) that necessary particulars of all cash refunds are given and do not indicate any financial irregularity,

(3) that all other credit entries (*i.e.*, all transfer credits) are counter-balanced by one or more items of charge in other schedule dockets or schedules,

(4) that the net charge of the month is arithmetically correct and agrees with the corresponding entry in the schedule concerned, and

(5) that each docket bears the initials of the Divisional Accountant.

Vouchers.

568 In applying to vouchers the check referred to in Article 567 (1), the general instructions given in Articles 130 and 131 of this Code and in paragraph 546 of the Public Works Account Code should be followed unless there be something repugnant in the subject or context; and the rules of the Public Works Account Code relative to the preparation and completion of vouchers and the special points enumerated in the following rules should also be borne in mind.

569. It should be seen that every voucher bears the dated initials of the Divisional Accountant in token of the preliminary check which he is required to conduct under paragraph 555 of the Public Works Account Code.

570. In the case of a running account bill, which is not the first bill of a series relating to on account, it should be seen, by reference to the last previous bill, that all "up to date" and other figures which are dependent upon the entries in that bill are correct, and, in token of this check, the auditor should note on the previous bill (with his dated initials) the number and date of the bill under audit, and on the latter he should [illegible]

No. 125.

Page 236, Article 571—

Insert the following at the end of this Article :—

"In the case of final bills, the date of actual completion should be noted in column 5 of Part III of the Register when it should also be seen that the work was completed within the stipulated time."

[Audit Code, Vol I, 1st Edn. (2nd Rep.), No. 125, dated 2nd January 1937.]

572. In respect of payments to other contractors, whether on a first and final bill or on a running account bill, it should be seen generally that the value of work done, or supplies made, does not exceed the limit up to which a Divisional Officer is authorised to accept a tender for a contract.

573 If any charge requires special sanction (*vide* Articles, 544, 549 and 550), it should be seen that such sanction exists, and the charge should be noted against the entry of the sanction in the Works Audit Register.

574 In respect of charges on new supplies of tools and plant it should be seen that the articles paid for have been correctly brought on the relevant numerical account (P. W. A Form 13) on the authority of the voucher or account pertaining to the charge.

575 In respect of vouchers in support of compensation for land acquired, the special rules in Articles 586 to 588 should be observed

576 Vouchers which are received as accompaniments to a Schedule Docket which supports a whole schedule, and not merely an item in a schedule, should be compared individually with the relevant items of the schedule concerned, and it should be seen that all the vouchers required in support of each item have been received It should further be seen that the total of all charges of the schedule, excluding works expenditure for which separate Schedule Dockets exist, agrees with the net charges of the Schedule Docket.

Schedule Docket for Percentage Recoveries.

577. The rules in the foregoing articles do not apply to the Schedule Docket for Percentage Recoveries, P. W. A. Form 62. This Schedule Docket should be checked simultaneously with the schedules relating to the expenditure on the works which are assessable to percentage recoveries on account of "Establishment," "Tools and Plant," and "Accounts and Audit" charges. It should be seen (1) that the charges shown in

P. W. A. Form 62, under each of these heads, are correctly calculated in accordance with rule, (2) that in the expenditure schedule concerned the total amount of these charges has been correctly debited to the account of each work, and (3) that the credits on account of recoveries under each of the three heads are correctly brought to account in accordance with the rules in Statement E of Appendix 4 to the Public Works Account Code, thus :—

(i) "Establishment recoveries" as "*Deduct* Percentage recoveries" in the Classified Abstract of Expenditure P. W. A. Form 74 or as "Recoveries of Expenditure" in the Schedule concerned, P. W. A. Form 46, as the case may be,

(ii) "Tools and Plant" recoveries as "*Deduct*—recoveries" in the Classified Abstract of Expenditure, P. W. A. Form 74 or as "Recoveries of Expenditure" in P. W. A. Form 46, as the case may be,

(iii) "Accounts and Audit recoveries"—as a *minus* debit to the major head "23-Audit" in the Schedule of Debits to Miscellaneous Heads of Account (P. W. A. Form 76) or as a credit to "XXXV-Miscellaneous—Fees for Government Audit" in the Schedule of Credits to Miscellaneous Heads of Account (P. W. A. Form 76), as the case may be

Chapter 31.—Audit of Works Expenditure.

Government Works	578	Tools and Plant	589
Deposit Works	579	Contractors' Accounts	592
Takavi Works	583	Annual Certificates of Works Accounts Balances	593
Debits to Stock Account	585	Special Rules for Project Estimates	594
Land Acquisition charges	586		

Government Works.

578 The procedure for checking the Schedules of Works Expenditure, P. W A. Form 64, relating to Government works is as described below :—

(*a*) The expenditure of the month relating to each work should be checked—

(*i*) in respect of the works expenditure, with the audited *net* charges as shown in the relevant Schedule Docket, P. W. A. Form 61, and

(*ii*) in respect of percentage recoveries (if assessable thereto), with the figure shown in the Schedule Docket, P. W. A. Form 62, for such recoveries,

and then posted in Part I of the Works Audit Register against the entry for the work

1. In cases in which Schedule Dockets (P. W A. Form 61) are not required to be submitted under the provisions of Rule 1 to paragraph 561 of the Public Works Account Code, it should be seen that the necessary certificate has been recorded by the Divisional Accountant against the relevant item in the Schedule of Works Expenditure.

(*b*) The progressive total should then be calculated by adding this figure to the progressive total as previously recorded in the register, and should be entered in it below the month's expenditure, seeing at the same time that it agrees with the figure shown in the column for "Total charges up to date" in the schedule.

(*c*) It should also be seen that the progressive total does not exceed either of the two limits of expenditure, *viz*,—

(1) the amount of the sanctioned detailed estimate, as noted in column 3 of the register, and

(2) if, under rule, an appropriation is required to cover the expenditure of the year on the work—

(*i*) the permissible limit of the expenditure to the end of the year (as set forth in column 7 of the register), if it is a work which was in progress at the end of the previous year, or

(ii) the appropriation for the year given in column 5 of the register, if it is a work started during the year.

(*d*) If the work is shown in the schedule as completed, a note to this effect should be made in the register, and in case it is an original work connected with a residential building, action similar to that indicated in Rules 1 to 3 to paragraph 591 of the Public Works Account Code should be taken.

(*e*) The several totals shown in the schedule (*vide* Rule 3 to paragraph 565 (*b*) of the Public Works Account Code) should then be checked and agreed with the corresponding figures as worked out in Part I of the Works Audit Register, *vide* Article 555, and it should be seen that the progressive total for each group, for which there should under rule be a separate appropriation, does not exceed that appropriation, as recorded in column 5 of the register.

Deposit Works.

579. The Schedule of Deposit Works, P W A. Form 65, should be checked as follows —

(*a*) The works detailed in Part I of the schedule should first be taken up.

(*b*) The month's deposit (if any) for each work, as shown in column 5, should be posted in column 5, "Amount of Appropriation," of the Works Audit Register (quoting the name of the month in column 4 "Authority"), and a line should be drawn below this entry, and underneath it should be worked out the deposit up to date.

(*c*) The deposit up to date, as shown in column 6 of the schedule, should then be agreed with the corresponding figure in column 5 of the register.

(*d*) The month's expenditure should be agreed with the audited *net* charges as shown in the Schedule Docket, and the figures then posted in the appropriate monthly column of the register, as in the case of works appearing in the Schedules of Works Expenditure (Article 555).

(*e*) The progressive expenditure should then be audited to see that it does not exceed either the amount of the estimate or that of the up to date deposit as recorded in the register. If the progressive expenditure exceeds the up to date deposit for a work, it should be seen that the figures of the excess (*i.e.*, both the month's excess and the excess up to date) are correctly shown in columns 10 and 11 of the schedule by charge to the head "Miscellaneous P. W. Advances".

(*f*) If the work is shown as completed, a note to this effect should be made in the register in the manner prescribed in Note 6, printed on the fly leaf of Form 61, Works Audit Register, and it should be seen that the Divisional Officer

has taken action in terms of paragraphs 362 and 410 of the Public Works Account Code, as the case may be In cases of omission on his part, his attention should be invited to the rules quoted and the adjustment should be watched specially until the necessary *plus* or *minus* entry in column 5 of a future schedule (*vide* Rule 1 to paragraph 463 of the Public Works Account Code) settles the account of the work finally

580 If any report of the progress of expenditure on a Deposit work accompanies the schedule for transmission to the responsible administrator of the work (*vide* Rule 2 to paragraph 574 of the Public Works Account Code), it should be verified and forwarded without delay.

581 When the account of a Deposit work is finally settled, the Superintendent should see that the word "Closed" is written in red ink against the entry of the up to date deposit in column 5 of the Works Audit Register so that subsequent expenditure against the deposit may no longer be admitted in audit He should attest the entry

582 Part II of this schedule, if it is received monthly, should be checked to see that all works which were included in the previous month's schedule but do not appear in Part I of the current month's schedule, have been correctly detailed If this Part is not received monthly, then, whenever it is received, it should be seen that it shows, with correct particulars all unsettled Deposit works of the Works Audit Register, other than those which appear in Part I for the month.

Takavi Works

583 Entries in Part I of the Schedule of Takavi Works, P W A. Form 66, should be checked and posted in the Works Audit Register in the same way as those in Part I of the Schedule of Deposit Works, the realisations being treated as deposits After all the entries, including totals, etc, have been checked, the entries leading to the closing balance of the account, Takavi Works Advances, as shown in the abstract printed on the lower left hand corner of the form, should be verified the opening balance being agreed with the closing balance of the previous month's schedule.

1 When a realisation is credited in this schedule by debit to the local ledger head "Advances to Cultivators," it should be seen that a certificate in the form prescribed in paragraph 480 of the Public Works Account Code, accepted by the Collector concerned, accompanies the schedule docket.

584 Part II of the schedule should be checked to see that all Takavi works which were included in the previous month's schedule but do not appear in Part I of the current month's schedule, have been correctly detailed.

Debits to Stock Account.

585 The audit procedure relating to the charges on manufacture operations and on other works connected with Stock, as brought to account by Divisional Officers in the Schedule of Debits to Stock, P. W. A Form 72 is described in Chapter 33

Land Acquisition Charges

586 On their receipt, Land Award Statements should be checked arithmetically and examined to see that there is no doubtful point requiring a reference to the Land Acquisition Officer Particulars of the statements should then be entered in columns 1 to 7 of the Register of Land Charges, Form 62

587. The procedure observed in the Audit office in the disposal of the statements is described in Appendix 7, Civil Account Code, Volume 1. The audit of the payments made against the awards should be noted in the award statements under the dated initials of the Superintendent, and when the statements are transmitted to the Chief Revenue Authority, the entries in the Register of Land Charges should be completed and similarly attested after seeing that the statements have been duly completed.

588 The Superintendent should see that delays in the completion of award statements, caused by the non receipt of connected vouchers, are investigated at frequent intervals. If an item remains unpaid for an unusual length of time and the cause of the delay is not known, before any reference on the subject is sent out of the office it should first be ascertained from the audited accounts that the payment has not actually been brought to account A Gazetted Officer should review the Register of Land Charges once a month and enquire into the causes of delays in the disposal of the statements

Tools and Plant.

589. The Account of Issues of Tools and Plant, P. W. A. Form 14, should be checked to see—

(a) that, except in the case of articles lent or sent out temporarily (*vide* paragraph 218 of the Public Works Account Code), there is a formal acknowledgment, a Survey Report (P. W. A Form 18), or a Sale Account (P. W. A. Form 19), as the case may be, in support of each issue

(b) that, except in cases in which (1) issues are made free of cost under proper authority, or (2) a write-off without any recovery of cost has been duly authorised, the transfer value or the sale-proceeds, as the case may be, of each issue have been duly brought to account,

(c) that, in all cases of write-off sanctioned by competent authority, the orders passed by it as to the disposal of the stores have been duly complied with, and

(d) that, all issues to other divisions in the same circle of audit have been brought on their Accounts of Receipts of Tools and Plant, P. W. A. Form 13 In token of this agreement the auditors concerned should be required to refer in their own accounts to the entry in the other account and to initial the latter.

590 In cases in which an article is shown in this account as transferred to a division in another circle of audit free of cost, an intimation of the transfer should be sent to the Audit Officer concerned to enable him to see that the receipt of the article is brought to account, in due course, by the receiving division.

591 The Audit of the Account of Receipts of Tools and Plant, P. W. A Form 13, is conducted thus In the course of the audit of vouchers it will have been seen (*vide* Article 574) that all new supplies obtained on payment, whether by purchase or in transfer from other divisions, departments, etc., have been brought on to this account. The procedure to be observed further, in respect of articles received from other divisions in the same circle of audit, whether on payment or otherwise, is prescribed in Article 589 (*d*). In respect of articles received in transfer free of cost, it should also be seen that if any intimations of such transfers have been received in the Audit office (*vide* paragraph 536 of the Public Works Account Code and Article 590), the articles are duly brought on this account.

Contractors' Accounts.

592. (*a*) Before the audit of vouchers is taken up, the opening balances of all accounts in the Extract from the Contractors' Ledger, P. W A. Form 82, should be checked with the previous month's Extract.

(*b*) Then, whilst the vouchers and schedule dockets are being checked (*vide* Chapter 30), it should be seen—

(1) in respect of every Running Account Bill, or Account of Petty Contractors, P. W A Form 30, that the month's transactions are correctly posted in the ledger, and that the closing balances as detailed in the ledger are correct ;

(2) in respect of all vouchers, that charges (if any) debitable to the account of a contractor other than the payee have also been debited to the proper ledger account on the authority of the vouchers ; and

(3) that all recoveries and cash realisations from contractors, and debits to them on account of stores issued, are duly taken to their respective accounts.

(*c*) Next, about ten per cent of all First and Final Bills, and other payment vouchers of contractors, not being Running Account Bills, should also be traced into the ledger.

(*d*) Each ledger account should finally be checked arithmetically, it being seen at the same time that—

(1) besides the entries checked in pursuance of the instructions in clauses (*a*) to (*c*) above, there are no entries other than (*i*) debits on the authority of muster rolls not submitted to audit, *vide* paragraph 576 (*b*) of the Public Works Account Code, and (*ii*) debits and credits in respect of First and Final Bills which have not been traced into the ledger ;

(2) the debit and credit entries referred to in (1) (ii) above counter balance each other in respect of each bill ; and

(3) the details of the closing balance of each account work up to the total

(e) Generally it should be seen that the rules relating to contractors' accounts, as prescribed in the Public Works Account Code, have been observed, and that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose

Annual Certificate of Works Accounts Balances

593. The audit of the works expenditure for March should not be considered as completed until P W A Form 91, Annual Certificates of Balances, has been received, and certificate No 4 thereof, relating to works accounts, has been examined to see (1) that it is complete in all respects, (2) that the closing balance of the accounts for "Contractors," under each of the three heads into which this account is divided, agrees with the total of the balances as per audited Extracts from Contractors' Ledgers, P. W A. Form 82, and (3) that the certificate does not indicate any deviation from rule requiring action on the part of the Audit Office. Large fluctuations in the balances may form the subject of special enquiry.

Special Rules for Project Estimates.

594 In the case of projects for Irrigation, Navigation, Embankment, Drainage, Water Storage or Civil works where Public Works officers are authorised to accord technical sanction to the various component parts, separately, with reference to the provisions made therefor in the administratively approved estimate, a register in Form 63 should be opened, so that all sanctions to estimates (in respect of works expenditure) sanctioned against the project estimate may be watched against the provision for works expenditure in the project

1. In respect of charges for Establishment, Tools and Plant and Suspense, audit is not conducted against the provision made in the project.

595. A set of pages of the register for each project should be set apart for each head of the sanctioned classification against which the sanctions to working estimates are to be watched in accordance with the rules defining the powers of Divisional Officers and other authorities to sanction such working estimates Every sanction to a working estimate should be noted in the Register ; a progressive total should be kept against it to arrive at the total sanctions to date against the grant provision under the head concerned ; and it should be seen that the provision is not exceeded. In respect of savings and excesses the register should be corrected (from time to time as the accounts of the working estimates are closed, or excesses are authorised or savings resumed by competent authority) (1) by making a suitable entry in columns 5 to 8, and (2) by posting the excess or saving as the case may be, as a *plus* or *minus* entry in columns 1 to 4, against the fresh working estimate.

596. If a substantial portion of a work has been abandoned and an intimation of the fact has been received in the Audit office in any form, the estimated cost of the abandoned portion (which should be ascertained from the sanctioning authority) should be deducted from the estimated cost of the whole work as shown in the Works Audit Register and in Form 63, so as to arrive at the net operative amount of the estimate Audit of actual expenditure on the work should thereafter be conducted against this reduced limit.

597. Whenever the total sanctions registered on the several folios are summarised to bring out the total liabilities against the amount of the project estimate, excesses over estimates, which may be under objection at the time, should not be overlooked

598. If any technical sanctions are received which relate to the detailed estimates for sub-works of a project which has to be but has not yet been technically sanctioned as a whole after it has been administratively approved, these should also be registered. It should, however, be seen—

(i) that the aggregate of the sanctions to detailed estimates does not exceed, at any time, the amount administratively approved for the whole project, and

(ii) that, until the project estimate itself is sanctioned, the technical sanctions to the detailed estimates are accorded only by the authority competent to sanction the estimate for the whole project for an amount equal to the amount of the administrative approval

See also paragraph 75 of the Central Public Works Department Code

599 All entries in this register should be attested by the Superintendent, who will be responsible that no sanction or order which must be posted in this register is entered in the Works Audit Register without simultaneously making the necessary entries in this register. The register should be submitted monthly to the Gazetted Officer for inspection.

600. Whenever any expenditure on a sub-work of a project is placed under objection as not being covered by technical sanction or being in excess of it, and it cannot be known readily that the expenditure is less than the savings on the project estimate as indicated by the register in Form 63, a suitable summary of all the actual charges booked against the project in the Works Audit Register should be prepared to determine whether or not the project estimate, as a whole, has been exceeded. Once a project estimate has been exceeded, the total expenditure on the project should be similarly determined month by month until the excess is removed

1. If the works in connection with a project are entrusted to two or more divisions, the figures of all the divisions should be taken together for the purpose of this article.

2. In the case of projects for irrigation, navigation, embankment and drainage works for which capital accounts are kept, the expenditure against the open capital accounts incurred between the date of closing the construction estimate and that of approval of the completion report is also audited against the sanction to the construction estimate of the project.

Chapter 32.—Audit of Remittances.

General 601
Transfers between Public Works Officers 602
Public Works Remittances . . . 604
Exchange Account Transactions . . 609
Items adjusted provisionally . . . 612
Transmission of Advices of Transfer Debit 613
Certificate of Audit 614
Items awaiting Response . . . 616

General.

601. In auditing the Schedules of Debits (and Credits) to Remittances, P. W. A. Form 77, it should be seen first of all,

(1) that transfer adjustment is permissible in respect of each item,

(2) that transfers on account of the cost of work done by Divisional Officers for other parties are supported by detailed Schedules of Works Expenditure, P. W. A Form 64, prepared in accordance with the rules in the Public Works Account Code,

(3) that transfers on account of revenue realised, as a standing arrangement, for the departments named in Article 614 are similarly supported by detailed schedules in the prescribed form, P. W. A. Form 43,

(4) that Advices and Acceptances of Transfer, P. W. A. Forms 55 and 56, have been exchanged by Divisional Officers, with the parties concerned, only in the cases in which this is authorised, and

(5) that the necessary authority of the Audit office exists in all cases in which a transaction should not be brought to account without it.

The special points, also requiring attention, are enumerated in Articles 602 to 612.

Transfers between Public Works Officers.

602. In respect of transactions falling under the head "Transfers between Public Works Officers," each auditor is responsible that, for every debit or credit, as the case may be, either the corresponding credit or debit has been brought to account by the division concerned (in the same month or in an earlier month), or the auditor of that division has been warned to watch that it is brought to account in due course With this object, transfer transactions of this class appearing in all the divisional schedules (debit as well as credit) of a month should be paired, auditors being required to write the word "Agreed" in red ink against the entries in each other's schedules.

603 For items which cannot be paired, the procedure should be as follows :—

(*i*) If the corresponding entry appeared in an earlier month, the auditor concerned should certify this by writing the words "Adjusted in " against the entry in the schedule under audit (see also Article 687).

(*ii*) If the corresponding entry is still awaited, the auditor concerned should keep a suitable note to aid him in watching it, and, in token of this, he should write the word "Noted" against the entry in the schedule under audit.

(*iii*) Items awaiting response [*vide* clause (*ii*) above] should be reviewed monthly, and if any of them remain unsettled for more than two months, steps should be taken, in correspondence with the Divisional Officers concerned, to get them either responded to or withdrawn before the close of the year.

Public Works Remittances.

604 The head "Public Works Remittances" comprises the following transactions :—

I.—Remittances into Treasuries, *i.e.*, cash remitted by officers of the Public Works Department to treasuries in account with the same Accountant General.

II.—Public Works Cheques, *i.e.*, cheques drawn by officers of the Public Works Department on treasuries in account with the same Accountant General, and cashed thereat.

III.—Other Remittances, *i.e.*, transfer transactions between officers of the Public Works Department on the one hand, and officers of Civil Departments (including the Forest Department) in account with the same Accountant General, on the other.

1. Remittances into, and cheques drawn on, treasuries in account with another Accountant General, as well as remittance transactions of the Public Works Department with officers of Civil (including Public Works) Departments in account with another Accountant General, are treated as transactions pertaining to the exchange account between the two Accountants General

605. The head "III—Other Remittances" is sub-divided into—

(*a*) Items adjustable by Civil Officers, and

(*b*) Items adjustable by Public Works Officers

Transactions pertaining to non-Public Works heads of account, which originate in the accounts of Divisional Officers of the Public Works Department, but, under rule, cannot be adjusted under those heads by Divisional Officers in their Schedules of Miscellaneous Heads of Account, P. W. A. Form 76 (*vide* paragraph 563 of the Public Works Account Code), are classified under head (*a*) of "Other Remittances". But when a transaction relating to the Public Works Department originates in the Civil section of the accounts, and it is not classifiable under one of the

Public Works revenue or expenditure heads, transactions under which are permitted to be adjusted direct on the Accountant General's books, it is charged or credited, as the case may be, to "Other Remittances" under head (*b*). A responding debit or credit of either class is allocated under (*a*) or (*b*), according as the original transaction (credit or debit) is classified under (*a*) or (*b*).

1. Public Works transactions which originate in the Civil section of the accounts on the authority of an inward exchange account are not treated as Public Works Remittance transactions, nor those transactions which originate in the accounts of a Public Works division but are adjustable finally in the books of another Audit or Account Officer. All such transactions are treated as pertaining to the exchange account concerned

606. In respect of the divisions "I—Remittances into Treasuries" and "II—Public Works Cheques," of the head "Public Works Remittances," it is sufficient to see that the totals shown in the schedule are supported by the necessary details in the Schedule of Monthly Settlement with Treasuries, P. W. A. Form 51, relating to the treasuries within the Audit circle.

607 In checking the Schedule of Settlement with Treasuries, P. W. A. Form 51, the points of importance to see are :—

(*a*) For Part I—

(1) that the figures in line 4 are supported by original Consolidated Receipts of Treasury Officers in P. W. A. Form 50 ;

(2) that the closing difference (line 5) of the month is, in respect of each treasury, equal to the difference between the figures in lines 5-A and 5-B ; and

(3) that at the close of the year there is ordinarily no difference.

(*b*) For Part II—

(4) that the figures in line 4 are supported by the original Certificates of Issues signed by Treasury Officers ;

(5) that the difference in line 5 is, in respect of each treasury, supported by the necessary details ; and

(6) that at the close of the year there is ordinarily no difference except on account of cheques issued up to 31st March not cashed by that date.

1. The procedure indicated in this Article applies equally to the audit of P. W. A. Form 51 for treasuries in another Audit circle, including Military Treasure Chests

608 As regards the division "III.—Other Remittances," the special points requiring attention are :—

(*i*) That all items are correctly classified as original or responding

(*ii*) That the head "(*a*) Items adjustable by Civil Officers" is operated on only in respect of such original items as cannot, under rules, be accounted for in the Schedule of Debits (or Credits) to Miscellaneous Heads of Account, P. W. A. Form 76

(*iii*) That the transactions under the head " (*b*) Items adjustable by P. W A. Officers " relate only to such responding debits or credits as are adjusted on the authority either of a special intimation given by the Accountant General or of a general agreement sanctioned by him

Exchange Account Transactions.

609 In regard to transactions falling under the group " Exchange Accounts," it should be seen that items are correctly classified as original or responding, and that responding items are brought to account only (1) in response to Advices of Transfer Debit (or Credit), P. W. A Form 55, quoted in the schedule, (2) on the authority of accepted " Statements of Rents recoverable from Pay Bills," P W A. Form 48 (*vide* Rule 1 to paragraph 490 of the Public Works Account Code), or (3) on the authority of the Accountant General's intimations of inward exchange account debits or credits.

610 In respect of transactions (cheques and cash remittances) with treasuries of other Audit circles and Military treasure chests, it should be seen that there is a Schedule of Settlement with Treasuries, P W. A. Form 51, for each Audit circle, which has been checked in accordance with the instructions in Article 607

611 After audit, the name of the exchange account to which each item pertains should be noted against it by the auditor in red ink.

Items Adjusted Provisionally.

612 If any responding item is stated (columns 10 and 11) to have been brought to account provisionally, the objection raised by the Divisional Officer should be examined to see that it does not indicate any deviation from rule, either on his own part or on that of the other party to the transaction requiring any action on the part of the Audit office. In the case of transactions of the classes mentioned below the objections of Divisional Officers should be communicated to the clerks who keep the Objection Books for such transactions, and who are, therefore, responsible for watching their clearance In all other cases, the auditor should see that the objection is settled in due course.

(*i*) P W Remittances—III.—Other Remittances.

(*ii*) Exchange account items in respect of which Advices and Acceptances of Transfer, P W A. Forms 55 and 56, are not exchanged.

Transmission of Advices of Transfer Debit

613. If an Advice of Transfer Debit, P W. A. Form 55, has been received with the schedule, under Rule 1 to paragraph 495 of the Public Works Account Code, it should be transmitted, as soon as the schedule is audited, to the division concerned for necessary action The necessary *certificate (signed by the Gazetted Officer in charge), in respect of charges* for which vouchers are not attached to the advice should accompany it.

Certificate of Audit.

614 After the schedules have been audited, a certificate in Form 63-A should be prepared in respect of each original item representing the cost of work done by Divisional Officers on behalf of other divisions, departments or Governments, except in cases of works, carried out as a standing arrangement (*vide* paragraph 81 of the Public Works Account Code), for whose receipt and expenditure transactions the Accountant General will act as the Sub-Audit Officer on behalf of the Audit Officer concerned

615 This certificate, signed by the Gazetted Officer in charge, should be disposed of as indicated below :—

(*a*) When the transaction relates to the head "Transfers between Public Works Officers," the certificate should be sent to the Divisional Officer on whose behalf the work was done, and he should be asked to respond to the transfer

(*b*) When the transaction relates to the head "III.—Other Remittances," the certificate should be made over to the clerk keeping the register for the clearance of transactions under this head.

(*c*) When the transaction relates to an exchange account, the certificate should be passed on to the clerk preparing the outward exchange account concerned

Items Awaiting Response.

616 Auditors are responsible for watching the expeditious adjustment of all items* intimated to Divisional Officers for response. To enable them to discharge this responsibility, all intimations sent out to Divisional Officers should be noted by the auditors concerned Delays in adjustment should be investigated

*P W Remittances—"III—Other Remittances" Exchange Accounts

(*iii*) That the transactions under the head " (*b*) Items adjustable by P. W. A. Officers " relate only to such responding debits or credits as are adjusted on the authority either of a special intimation given by the Accountant General or of a general agreement sanctioned by him

Exchange Account Transactions.

609 In regard to transactions falling under the group " Exchange Accounts," it should be seen that items are correctly classified as original or responding, and that responding items are brought to account only (1) in response to Advices of Transfer Debit (or Credit), P. W. A. Form 55, quoted in the schedule, (2) on the authority of accepted " Statements of Rents recoverable from Pay Bills," P W A Form 48 (*vide* Rule 1 to paragraph 490 of the Public Works Account Code), or (3) on the authority of the Accountant General's intimations of inward exchange account debits or credits

610 In respect of transactions (cheques and cash remittances) with treasuries of other Audit circles and Military treasure chests, it should be seen that there is a Schedule of Settlement with Treasuries, P. W. A. Form 51, for each Audit circle, which has been checked in accordance with the instructions in Article 607.

611. After audit, the name of the exchange account to which each item pertains should be noted against it by the auditor in red ink.

Items Adjusted Provisionally

612 If any responding item is stated (columns 10 and 11) to have been brought to account provisionally, the objection raised by the Divisional Officer should be examined to see that it does not indicate any deviation from rule, either on his own part or on that of the other party to the transaction, requiring any action on the part of the Audit office. In the case of transactions of the classes mentioned below the objections of Divisional Officers should be communicated to the clerks who keep the Objection Books for such transactions, and who are, therefore, responsible for watching their clearance In all other cases, the auditor should see that the objection is settled in due course

(*i*) P W Remittances—III—Other Remittances.

(*ii*) Exchange account items in respect of which Advices and Acceptances of Transfer, P W A. Forms 55 and 56, are not exchanged.

Transmission of Advices of Transfer Debit

613. If an Advice of Transfer Debit, P W A. Form 55, has been received with the schedule, under Rule 1 to paragraph 495 of the Public Works Account Code, it should be transmitted, as soon as the schedule is audited, to the division concerned for necessary action The necessary certificate (signed by the Gazetted Officer in charge), in respect of charges for which vouchers are not attached to the advice should accompany it.

(*b*) If the Schedule of Deposits shows that any of the deposit items have been converted into any form of interest-bearing security, it should be seen that in respect thereof the certificate printed at foot of the schedule has been correctly recorded.

(*c*) When checking the alternative form (P. W A. Form 79) of the schedule, previous entries should be traced in the manner indicated in Article 625, etc

(*d*) When checking the schedule for March, it should be seen that lapsed deposits have been duly credited to Government, *vide* paragraph 451 of the Public Works Account Code.

(*e*) The Schedule for March should be accompanied by an Account of Interest-Bearing Securities in P W. A Form 86. This Account should be checked in detail, it being seen specially (1) that all conversions of deposits into interest-bearing securities, as shown in the Deposit Schedules of the year, have been brought to account in P W A. Form 86, (2) that the transactions (column 6) relating to the return or retransfer of securities to depositors are supported by proper acknowledgments of the depositors, and (3) that in respect of the balances at the close of the year the necessary certificates of the Divisional Officer or Sub-divisional Officers, as the case may be, have been received

Takavi Works Advances.

628. The Abstract printed on the lower left hand corner of the Schedule of Takavi Works, P W A Form 66, is the Schedule indicating the monthly state of the Debt head "Takavi Works Advances". The instructions for checking it are given in Article 583

Chapter 34.—Audit of Receipts.

General 629
Rents of Buildings and Lands . . 635
Refunds of Revenue 639

General.

629. The audit of receipts should be conducted mainly with reference to the financial rules of the Government concerned, subject to the provisions of Rules 45 to 45C of the Fundamental Rules and the Supplementary Rules issued thereunder, in regard to rents of public buildings (including installations, etc), recoverable from persons occupying them.

630 To see that all revenue, or other debts due to Government, which have to be brought to account in the Public Works section of the accounts (*vide* Chapter IX of the Public Works Account Code), are correctly and promptly assessed, realised and credited to the public account, is primarily the responsibility of the Divisional Officer. But it is also the duty of the Audit office to see that revenue and other receipts of which it has cognisance (either through any entries in the public account or otherwise *e g.*, through orders of special recoveries received from competent authority) are brought to account by the Divisional Officer.

631 Where any financial rule, or other order applicable to the case, prescribes the scale or periodicity of recoveries, it should be seen, as far as possible, that these have not been deviated from ; but when this check cannot be exercised centrally, a test-audit may be conducted at local inspections of divisional offices, the point to secure being that disregard of rule or defects of procedure are not such as to lead to leakage of revenue, rather than that a particular debt due to Government was not realised at all or on due date

632. No debt due to Government should be left outstanding on the books without due and sufficient reason The Audit office should exercise constant and watchful care over such outstandings, suggest to the departmental authorities any feasible means for their recovery and, at least once a year, fully review them all. Whenever any appears to be irrecoverable, orders for its adjustment should be sought.

633 Recoveries towards clearance of charges which are outstanding in any accounts schedules or in the Objection Book will be watched through those documents. All other recoveries should be watched through Part IV of the Works Audit Register, *vide* Article 561.

634 The correct classification of receipts should receive the same attention as the classification of payments, even though the receipts may not be susceptible of audit check. Not only should each item of receipt be classified under the major, minor and detailed heads to which it pertains, but, in cases in which separate revenue accounts of projects are kept, the receipts relating to each project should be kept distinct See also Article 639.

Rents of Buildings and Lands.

635. When checking the Schedule of Rents of Buildings and Lands, P. W. A. Form 75, the first four columns should first be taken up. They should be examined to see (1) that the corresponding entries in those columns of the previous month's schedule have been correctly brought forward, (2) that no building or land is removed from the register without the orders of competent authority, (3) that the standard rents are not altered without proper sanction, and (4) that necessary changes in the entries in these columns, and additions to the list of rentable property, are made, from time to time, as new properties are acquired or additions and improvements thereto are made; *vide* Article 578 (*d*) See also Article 561 (*b*).

636 The remaining columns of the schedule should then be checked, it being seen in particular that (1) if the rent for any property is not recovered at the full standard rate, the reasons for charging a different rate (quoting authority) are given in the column for "Remarks", where necessary (*vide* paragraph 269 of the Public Works Account Code), (2) the authority quoted in the column for "Remarks" is correct and such sanction as is necessary has been received in every case, and (3) any variation from the rate of assessment and authorities quoted in the Remarks column shown in previous month's schedule are justified (*vide* paragraphs 269 and 577 of the Public Works Account Code). In respect of residential buildings, the orders in Rules 45 to 45-C of the Fundamental Rules and those in any subsidiary rules of Government made thereunder should be specially borne in mind

637. Lastly, the abstract printed at foot of the schedule should be checked, it being seen in respect of recoveries made by Treasury Officers (1) that they are supported by statements in P W A. Form 48, countersigned by Treasury Officers, and (2) that the detailed classification of the deductions as shown in those statements is correct, *vide* Article 439 (*b*) of the Civil Account Code, Volume II

638 *Deleted*

Refunds of Revenue.

639 Refunds of revenue are usually classified in the same detail as revenue receipts, but the total amount of refunds should be taken in reduction of the total revenue receipts under the major head concerned. The audit of these refunds should, however, be conducted in accordance with the rules for audit of expenditure, as all refunds represent payments, whether made in cash or otherwise, *vide* Article 198

EXCEPTION—This rule does not apply to refunds of income-tax and super-tax, which are set off against the subsequent demands of such taxes, such refunds being treated as reduction of Government demand

640. In dealing with the Extracts from Registers of Refunds of Revenues, P. W. A. Form 46, it should be seen, in respect of each refund, that the amount refunded was available, out of the original receipt to which it pertains, and a suitable note, specifying the amount refunded,

should be recorded against the entry of that receipt in the relevant receipt schedule. If the refund is one made by the Divisional Officer on his own authority and in compliance with the orders of a court of law remitting a fine previously credited to Government, it should be seen that the original order of the court accompanies this schedule (*vide* Rule 3 to paragraph 574 of the Public Works Account Code), and the order should also be quoted against the original receipt entry of the fine

Chapter 35.—Miscellaneous Audit and Returns.

Monthly Schedules of Debits (and Credits) to Miscellaneous Heads of Account . 641
Half-yearly Registers of Stock . . 644
Registers of Tools and Plant . . 646
March Expenditure . . 648
Verification of Completion Reports . 650
Closing of Construction Estimates of Projects 651
Accounts of Special Transactions . 652
Field Works 655
Annual Transfer Entries . . . 656
Annual Accounts of Cemetery Endowments 657
Financial Results of Irrigation, Navigation, Embankment and Drainage Works 659
Other Annual Statements . 663
Annual Certificates of Balances . . 664

Monthly Schedules of Debits (and Credits) to Miscellaneous Heads of Account

641 In examining the Schedules of Debits (and Credits) to Miscellaneous Heads of Account, P. W A Form 76, it should be seen specially that the instructions given in Rule 1 to paragraph 563 (*d*) of the Public Works Account Code have been observed, and if the classification of any items is not given in full in the column "Head of Account", the auditor should complete the entries by noting the detailed classification in that column in red ink For items representing expenditure on works, *e g*, those relating to District Funds and Local Loans, it should be seen that they are supported by detailed schedules in P W A Form 64

1. The use of the schedule, P W A Form 76, should be authorised, in respect of any class of transactions, only when the Works Audit Department is in a position to deal with them finally in audit and no audit proceedings on the part of any other section are necessary

642 A broadsheet in Form 65 should be written up monthly to collect all receipts on account of cemetery endowments as shown in the schedules of all divisions and to reconcile the total thereof with the amount taken to credit of the Debt head "Cemetery Endowment Fund" in the Ledger When totalled up at the close of the year this broadsheet will give the year's receipts, as well as the up to date receipts, of each cemetery, separately for ordinary and special endowments, and it will thus facilitate the examination of column 2 of the Annual Accounts of Cemetery Endowments, P W A Form 90, received from divisional offices, see Article 657

643. In the debit schedules for March of all divisions in which there are endowed tombs it should be seen that the interest due for the year has been correctly charged off by credit to XXX—Civil Works, as laid down in paragraph 13 of Appendix 5 to the Public Works Account Code As interest is calculated on the amounts of endowments received up to the end of March, it will be necessary for this purpose to have the receipts for March first posted up in the broadsheet, Form 65 and that form totalled up, so that the calculations of interest may be checked

Half-yearly Registers of Stock.

644 The Half-yearly Register of Stock, P W. A. Form 12, should be checked to see —

(1) That the audited register of the previous half-year received back with it is complete in all respects, and that no entries in it have been tampered with

1 Detailed instructions on this point should be prescribed by the Accountant General.

(2) That the closing balances as per column 19 of the audited register of the previous half-year are correctly brought forward in the register under audit and that the results arrived at in this register as the closing balances are correct.

(3) That the "Future Issue Rates" (column 22) are within the "Market Rates", as shown in column 24, that the latter do not appear to be unnecessarily high or low; and that the "Amounts" noted in column 23 under "Value at Future Issue Rates" are correctly worked out

(4) That the aggregate of the amounts in column 23, "Value at Future Issue Rates", for all articles of each class is correctly carried over to the column "Book Value" in Part II (the Summary) of the register, and that the "Book Value" noted in the "General Abstract" of Part II is correct and agrees with the closing balance against items 1, 2 and 4 of Part I of the Stock Account, P W A Form 73, for the last month of the half-year

(5) That there is a record of stock having been taken within the previous twelve months by some responsible officials whose names and designations are specified.

(6) That no defect or irregularity in the mode of keeping the detailed value accounts of stock is indicated either by any of the important discrepancies in the rates for individual articles, or by the surpluses and deficits under the total values of the sub-heads of Stock. For this purpose, the Future Issue Rates of articles should be compared not only with the Current Issue Rates but also with the Market Rates

(7) That the orders passed by the Divisional Officer in Part III (the Review) of the register are adequate and in accord with the relevant rules.

645. After audit, a suitable audit enfacement should be recorded on the register over the signature of the Gazetted Officer, and the register should be returned to the Divisional Officer, accompanied, if necessary, by an Audit Note and an Objection Statement. At the same time the audited register of the previous half-year should be returned for final record

1. An office copy of the Audit Note should be retained in the Audit office.

Registers of Tools and Plant.

646. The Register of Tools and Plant, P. W. A. Form 15, should be checked to see :—

(1) That the audited register of the previous year received back with it is complete in all respects, and that no entries in it have been tampered with.

1. Detailed instructions on this point should be prescribed by the Accountant General.

(2) That the closing balances as per previous register have been correctly brought forward in the register under audit.

(3) That the actual transactions of all the months of the year as brought to account in monthly returns, Accounts of Receipts (and Issues) of Tools and Plant, P. W. A. Forms 13 and 14, have been correctly posted in Parts I, II and III of the Register

(4) That the closing balances are correct.

(5) That there is a record of stock having been taken, within the previous twelve months, by some responsible officials, whose names and designations are specified

(6) That there is a certificate by a responsible official, not below the rank of a Sub-divisional Officer, that the balances in Part II actually represent articles lent or sent out for repairs.

(7) That the shortages (if any) noted in Part III are not large and that there is no undue delay in their adjustment

647. After audit, a suitable enfacement should be recorded on the register over the signature of the Gazetted Officer, and the register should be returned to the Divisional Officer, accompanied, if necessary, by an Audit Note and an Objection Statement At the same time, the audited register of the previous year should be returned for final record

1. An office copy of the Audit Note should be retained in the Audit office.

March Expenditure.

648. The grants and appropriations of the year for all works and services lapse on the last day of March. The annual maintenance and repair estimates also lapse on that date, unless the Local Government has prescribed any other month of the year as the last month of the working year for any class of such works. All expenditure brought to account in Divisional Officers' accounts towards the close of the year, especially during March, should, therefore, be scrutinised with vigilance, to see (1) that the charges against the appropriation and estimates of the year then closing, as brought to account, are regular, (2) that the liabilities and assets of one year are not brought to account in another year, (3) that, in the laudable desire to secure compliance with the provisions of these restrictive rules, irregular methods of dealing with the liabilities

and assets of the year have not been resorted to, which might either have caused actual loss or extra expense to the State, or might possibly result therein or be otherwise not conducive to financial efficiency

1. In the audit of the accounts of other months of the year also, as well as at local inspections of Public Works offices, these points should be borne in mind.

649 If the March accounts of any division, or the Statement of cheques issued during March (*vide* paragraph 579 of the Public Works Account Code) received from it, indicate an unusual and serious rush of payments towards the close of that month, the Higher Audit section should investigate the causes and the effects of the rush and the hurried payments which it must have involved

Verification of Completion Reports.

650 On receipt of a Completion Report or statement, *vide* paragraph 361 of the Public Works Account Code, the expenditure noted therein should be verified with the figures recorded in the Works Audit Register and the documents should be forwarded to the Superintending Engineer. The accounts of the work should then be closed, if this has not already been done and if there is an excess over the sanctioned estimate requiring sanction, the receipt of the sanction should be watched through the Objection Book under the rules in Chapter 41

Closing of Construction Estimates of Projects

651. When a sanction to an estimate chargeable to the open capital account of an Irrigation, Navigation, Embankment or Drainage project, of which the construction estimate is still under operation, is received for the first time, steps should be taken (1) to ascertain from the Local Government the date from which the accounts of the construction estimate should be considered as closed and (2) to obtain, for verification, the Completion Report of the project If there is a delay in the receipt of the Completion Report, a report should be made to the Local Government and the Officer in charge of the project, and the matter should be pursued till the report is received and sanctioned by competent authority.

1. In the c [illegible] Drainage projects, the Audit Officer i [illegible] after the date of the closure of the [illegible] of competent authority, when the amo [illegible] eded, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority.

Accounts of Special Transactions

652. Whenever an order is passed by competent authority, see Article 181-A (*b*), transferring any Public Works to the administrative control of a department other than the Public Works Department, the accounts classification of the revenue and expenditure transactions so transferred should be determined by the Accountant General in consultation with the Auditor General. Subject to such exceptions as may be authorised by the Accountant General with the previous concurrence of the Auditor General, the transactions should be accounted for in the forms and under the procedure prescribed in the Public Works Account Code for similar transactions of the Public Works Department, and the audit procedure will also be similar.

653. In all accounts, estimates, reports and statistics, the transactions pertaining to the Central and Provincial sections of the public accounts and, in the case of Provincial expenditure, those relating to Reserved and Transferred subjects should ordinarily be shown separately, unless such separation be obviously unnecessary In the case of Central transactions, those pertaining to agency works should similarly be kept distinct from other transactions

654. Ordinarily, expenditure brought to account by Divisional Officers does not include any non-voted charges. If any such charges enter the accounts of a Divisional Officer, the Accountant General should issue suitable instructions directing the separate exhibition of the transactions in the divisional accounts, so that they may be booked separately in the Detail Book

Field Works

655 When works in connection with military operations in the field are entrusted to the Public Works Department, the procedure for expeditiously bringing to account and for auditing the connected transactions should be laid down by the Accountant General in accordance with instructions received from time to time from the Auditor General

Annual Transfer Entries.

656. Before closing the accounts of the year, the following corrections in accounts should be carried out, by transfer entries —

Expenditure concerned.	Heads to be debited	Heads to be credited.
Expenditure on construction of Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept—		
*(i) Financed from Famine Relief Fund	Major Head "16-A—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head " 55—*Deduct* Amount financed from Famine Relief Fund ".
*(ii) Financed from Ordinary Revenue	Major Head " 16-B—Irrigation Works or Navigation, Embankment and Drainage Works "	Major Head " 55—*Deduct* Amount financed from Ordinary Revenues"
(iii) Financed from Ordinary Revenue in previous year but repaid during the year from Capital Account	Major Head " 55—*Add* Repayments of Capital Expenditure charged to Ordinary Revenues "	Major Head " 16—*Deduct* Repayments of Capital Expenditure charged to Ordinary Revenues".
*Expenditure on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept, met from Famine Relief Fund.	Major Head " 15 (i)—Other Revenue Expenditure financed from Famine Relief Fund —Irrigation Works Navigation, Embankment and Drainage Works "	Major Head " 15—*Deduct* Amount financed from Famine Relief Fund "

* These transfer entries are not necessary in cases where the Divisional Officers are allowed to operate on the heads '16-A', '16-B' and '15 (i)' direct

and assets of the year have not been resorted to, which might either have caused actual loss or extra expense to the State, or might possibly result therein or be otherwise not conducive to financial efficiency

1 In the audit of the accounts of other months of the year also, as well as at local inspections of Public Works offices, these points should be borne in mind

649 If the March accounts of any division, or the Statement of cheques issued during March (*vide* paragraph 579 of the Public Works Account Code) received from it, indicate an unusual and serious rush of payments towards the close of that month, the Higher Audit section should investigate the causes and the effects of the rush and the hurried payments which it must have involved.

Verification of Completion Reports.

650. On receipt of a Completion Report or statement, *vide* paragraph 364 of the Public Works Account Code, the expenditure noted therein should be verified with the figures recorded in the Works Audit Register and the documents should be forwarded to the Superintending Engineer. The accounts of the work should then be closed, if this has not already been done and if there is an excess over the sanctioned estimate requiring sanction, the receipt of the sanction should be watched through the Objection Book under the rules in Chapter 41.

Closing of Construction Estimates of Projects

651 When a sanction to an estimate chargeable to the open capital account of an Irrigation, Navigation, Embankment or Drainage project, of which the construction estimate is still under operation, is received for the first time, steps should be taken (1) to ascertain from the Local Government the date from which the accounts of the construction estimate should be considered as closed and (2) to obtain, for verification, the Completion Report of the project It there is a delay in the receipt of the Completion Report, a report should be made to the Local Government and the Officer in charge of the project, and the matter should be pursued till the report is received and sanctioned by competent authority.

1. In the c [illegible] Drainage projects, the Audit Officer [illegible] after the date of the closure of the [illegible] of competent authority, when the amo [illegible] eded, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority

Accounts of Special Transactions.

652 Whenever an order is passed by competent authority, see Article 181-A (*b*), transferring any Public Works to the administrative control of a department other than the Public Works Department, the accounts classification of the revenue and expenditure transactions so transferred should be determined by the Accountant General in consultation with the Auditor General Subject to such exceptions as may be authorised by the Accountant General with the previous concurrence of the Auditor General, the transactions should be accounted for in the forms and under the procedure prescribed in the Public Works Account Code for similar transactions of the Public Works Department, and the audit procedure will also be similar.

653. In all accounts, estimates, reports and statistics, the transactions pertaining to the Central and Provincial sections of the public accounts and, in the case of Provincial expenditure, those relating to Reserved and Transferred subjects should ordinarily be shown separately, unless such separation be obviously unnecessary In the case of Central transactions, those pertaining to agency works should similarly be kept distinct from other transactions

654. Ordinarily, expenditure brought to account by Divisional Officers does not include any non-voted charges. If any such charges enter the accounts of a Divisional Officer, the Accountant General should issue suitable instructions directing the separate exhibition of the transactions in the divisional accounts, so that they may be booked separately in the Detail Book

Field Works

655. When works in connection with military operations in the field are entrusted to the Public Works Department, the procedure for expeditiously bringing to account and for auditing the connected transactions should be laid down by the Accountant General in accordance with instructions received from time to time from the Auditor General

Annual Transfer Entries.

656. Before closing the accounts of the year, the following corrections in accounts should be carried out, by transfer entries —

Expenditure concerned.	Heads to be debited	Heads to be credited
Expenditure on construction of Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept—		
*(i) Financed from Famine Relief Fund	Major Head "16-A—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head " 55—*Deduct* Amount financed from Famine Relief Fund ".
*(ii) Financed from Ordinary Revenue.	Major Head " 16-B—Irrigation Works or Navigation, Embankment and Drainage Works "	Major Head " 55—*Deduct* Amount financed from Ordinary Revenues"
(iii) [illegible]	[illegible] Head " 55—*Add* Repay[illegible] of Capital Expendi[illegible] charged to Ordinary [illegible]es "	Major Head "16—*Deduct* Repayments of Capital Expenditure charged to Ordinary Revenues".
*Expenditure on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept, met from Famine Relief Fund.	Major Head " 15 (i)—Other Revenue Expenditure financed from Famine Relief Fund —Irrigation Works Navigation, Embankment and Drainage Works "	Major Head " 15—*Deduct* Amount financed from Famine Relief Fund."

* These transfer entries are not necessary in cases where the Divisional Officers are allowed to operate on the heads ' 16-A ', ' 16-B ' and ' 15 (i) ' direct.

Expenditure concerned.	Heads to be debited.	Heads to be credited.
Interest for the year, for the expenditure on Irrigation, Navigation, Embankment and Drainage Works, as calculated in Part IV of Account Code Form 44 "Administrative Accounts of Irrigation, Navigation and Drainage Works"	Major Head "14—Irrigation Works, Navigation, Embankment and Drainage Works.	Major Head "19—Provincial Section (or, in the case of Minor local Governments, the Central Section) under the division—*Deduct* Interest transferred to Commercial Departments (or in the case of Central Section—*Deduct* Interest transferred to Commercial Departments and Provincial Governments)."
Portion of Land Revenue due to works of Irrigation, Navigation, Embankment and Drainage for which capital accounts are kept	Major Head "V—Land Revenue" *Deduct* portion of Land Revenue due to Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.	Major Head XIII A(1), A(2), B(1), B(2) } Minor Head—Portion of Land Revenue due to works.
Portion of land revenue due to works of Irrigation, Navigation, Embankment and Drainage for which no capital accounts are kept	Major Head "V—Land Revenue" *Deduct* portion of Land Revenue due to Irrigation, Navigation Embankment and Drainage Works for which no capital accounts are kept.	Major Head "XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept. A, B } Minor Head—Portion of Land Revenue due to works
Distribution of the charges of Establishment and Tools and Plant over major heads concerned under the rules in Appendix 7 to the Public Works Account Code.	Major Head concerned	Major Head to which the Establishment and Tools and Plant charges were debited in the first instance.

Annual Accounts of Cemetery Endowments.

657. Two points require special attention in the audit of the Annual Accounts of Cemetery Endowments, P. W. A. Form 90, received from Divisional Officers :—

(1) The total amount of the endowments, ordinary as well as special, of each cemetery, as shown in column 2, should agree with the corresponding figures in the broadsheet, Form 65, referred to in Article 642, and

(2) all the entries in column 3 in respect of interest should agree with the details recorded in the Schedule of Debits to Miscellaneous Heads of Accounts, P. W. A. Form 76, for the month of March of the year preceding that to which the Annual Account relates.

658. After all the divisional Annual Accounts, Form 90, have been checked, a consolidated account in the same form should be prepared therefrom for the entire province, and when the totals of columns 2 and 3 (total endowments and interest) have been reconciled with the Ledger for the year and the Detail Book for the previous year, the consolidated Account should be submitted to the Local Governments as required by paragraph 16 of Appendix 5 to the Public Works Account Code.

Financial Results of Irrigation, Navigation, Embankment and Drainage Works

659 The financial results of Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept are reported by the Government of India yearly to the Secretary of State in Form No 66. Each Accountant General should prepare a statement in this form, and submit it through the local Government, so as to reach the Government of India not later than the 1st November. The figures for this return should be obtained from the Administrative Accounts, Account Code Form 44, so far as accounts figures are concerned ; other figures should be based on information supplied by the Public Works Department authorities

660 In column 2, "Names of Works", of the form should be detailed the names of all works, separate totals being brought out for Productive and Unproductive works thus :—

Productive Works

A —Irrigation Works

.....

.....

.....

TOTAL ..

B —Navigation, Embankment and Drainage Works

.....

.....

.....

TOTAL ..

Total Productive Works ..

Unproductive Works

A.—Irrigation Works

....

.....

... .

TOTAL ..

B.—Navigation, Embankment and Drainage Works

.. ..

. . ..

.. . .

TOTAL ..

Total Unproductive Works ..

661. The estimated cost of construction (column 5) should be determined in the manner indicated in Chapter 17 of the Account Code and should, therefore, agree with the figure shown in Part VI of Account Code Form 44

662. The Government of India have particularly requested that the statement submitted to them should be prepared on the standard printed form and on one side of the paper only. The object of this request is that the preparation of the combined all-India return may be facilitated ; for, if the width of the columns of the several Provincial returns is identical, a recompilation of the return by the Government of India will thereby be obviated.

Other Annual Statements.

663. As soon as possible after the close of the year, the following annual statements should be prepared and forwarded to the authorities concerned, on such dates as may be settled locally —

Serial No.	Information to be furnished.	To whom submitted.
1	Detailed schedules of revenue and expenditure of the Public Works Department (in such detail as the local Government may require) These schedules are ordinarily the same as those referred to in Serial No. 11 of Appendix I to the Account Code.	Local Government.
2	Financial details to be embodied in the Administration Report on the Public Works Department (in such form as the local Government may prescribe in consultation with the Accountant General).	Public Works Department of the local Government.

1 The Schedules for Establishment and Tools and Plant (pertaining to Statement No 1) should be supported by the necessary details to show the distribution of such charges over major heads, in accordance with the rules in Appendix 7 of the Public Works Account Code In all schedules, the expenditure on Central, Provincial Reserved and Provincial Transferred subjects should be shown separately.

Annual Certificates of Balances.

664. Divisional Officers' Annual Certificates of Balances, P. W. A. Form 91, on receipt, should be examined and Certificates Nos. 1 and 3 reconciled with the respective schedules, *vide* Article 621. Any points which are indicative of deviation from any financial rule should be taken up with the Divisional Officer or higher authorities, as the case may require. Cases in which the sanctioned limits of Stock reserves or of balances of Stock appear to be unusually high or in excess of the normal requirements of the divisions concerned should be reported to the Higher Audit section for such action as may be considered necessary by the Accountant General

1. For rules relating to the annual review of balances, see Account Code, Chapter 13.

Chapter 36.—The Monthly Account.

Preliminary Examination	665	Corrections	671
Audit	666	Vouchers	673
		Supplementary Account	677

Preliminary Examination

665 On receipt, the Monthly Account, P. W. A Form 80, should be examined to see that the account and the supporting schedules and other documents, as detailed in the List of Accounts, P. W. A Form 83, which should invariably accompany the account, have been received in a complete state If any documents are missing, they should at once be called for by special letter, and if the account and the List of Accounts were not signed by the Divisional Officer, and the Divisional Officer's Report of Scrutiny of Accounts, Form 84, is not received within ten days of the receipt of the accounts, it also should be called for, a suitable remark being at the same time made in the Audit Note (*vide* Article 676), not to be withdrawn until the report is received and found to be in order

1. If it is noticed that the Monthly Account of a division is received habitually over the signature of the Divisional Accountant, the fact should be brought to the notice of the Inspecting Officer when proceeding to inspect the accounts of the divisional office, *vide* Article 934

Audit.

666. The work of audit should be taken up at once. The several schedules, schedule dockets, vouchers, etc., received in support of the Monthly Account should be examined to see that they are in all respects properly prepared in accordance with the rules applicable to each case, and audited in detail in accordance with the general, as well as special, instructions prescribed in the relevant chapters of this Code.

667 The following additional points should receive attention :—

(*a*) In respect of all transactions other than Payments in Cash and Receipts of Cash, it is important to ascertain that each debit item is counterbalanced by one or more credit items, and *vice versâ*

(*b*) In the case of all credits (whether cash receipts or transfer credits) which represent either (1) sale-proceeds of stores or other property, or (2) their transfer value, it should further be seen—

(*i*) that the disposal of the property has been authorised by competent authority, and

(*ii*) that the full value (including supervision or other charges leviable under rule) of the property has been charged,

or, if there is a loss, that the loss has been sanctioned by competent authority

(c) All schedules and accounts should be checked arithmetically.

(d) In regard to accounts with balances, it should be seen that the opening balances of a month are correctly brought forward from the previous month, in such detail as the prescribed form of the account requires

(e) In cases in which the figures of one account should work into another account, the two accounts should be reconciled with each other, and finally it should be seen that all the main accounts, thus proved, correctly work into the Monthly Account, P W. A. Form 80

668 It is an important function of audit to see that, in all cases falling under clauses (b) and (c) of Article 202, the progressive expenditure does not exceed the divisional appropriation sanctioned for individual works or items of expenditure, or for groups of works or items of expenditure The Works Audit Register affords facilities for conducting this check, *vide* Articles 554, 555 and 556 If, in any case, the up to date expenditure is in excess of appropriation, or is not covered by appropriation, a suitable entry should be made in the Objection Statement, except when such expenditure is not open to audit objection under paragraph 115 (e) of the Public Works Account Code. See also Article 522.

669. Item No 32, "Cash Balance $\frac{\text{diminished}}{\text{increased}}$", of the Monthly Account should then be checked to see that it is equal to the difference between the closing cash balance of the month (as certified by the Divisional Officer on the Monthly Account or on the Report of Scrutiny of Accounts, as the case may be) and the opening balance of the same month (shown in the Monthly Account), which should be checked with the previous month's closing balance

1. The "Memo of Miscellaneous Cash receipts paid into Treasuries" and the Divisional Officer's "Certificate of Cash Balance" recorded on the reverse of the Monthly Account should be examined to see that they do not indicate any deviation from rule

2 The closing cash balance of the Monthly Account for March must be supported by the original reports and the certificate referred to in paragraph 579 (a) of the Public Works Account Code. It should be seen that these documents have been received and that the balances certified therein are equal, in the aggregate, to the closing cash balance as shown in the Monthly Account.

670. All the items of receipts and disbursements shown in the Monthly Account having thus been tested, the two totals of the account should then be checked arithmetically ; if they agree with each other, the account is proved and should be passed for an amount equal to the total of the column for "Disbursements" excluding the increase (if any) in the cash balance The audit enfacement, stating the amount

passed both in words and figures, should be recorded in red ink on the Monthly Account, over the signature of the Gazetted Officer.

1 It is not necessary to send a formal intimation of audit to the Divisional Officer, as the results of audit will be communicated to him in the form of the Audit Note and the Objection Statement (*vide* Article 739).

Corrections

671. Any item in the Monthly Account found to be incorrect, should be corrected in red ink, and if, in consequence of such correction or for any other reason, the account does not balance, the difference should be brought to account thus—

(*i*) if the total receipts would be more than the disbursements, the difference, representing a shortage in the account, should be brought on to the Schedule of Miscellaneous P. W Advances, P. W. A. Form 70, by a suitable entry, necessary corrections being made not only in that schedule but also in the Classified Abstract of Expenditure, P. W. A. Form 74, and the Monthly Account itself ,

(*ii*) if the total disbursementa exceed the receipts, the difference, representing a surplus, should be brought on to the Schedule of Deposits, P W. A Form 78 (or 79), by a suitable entry, necessary corrections being made only in that schedule and the Monthly Account

With these corrections, the Account will balance as if there were no error in it or in any of the supporting schedules

672 All corrections made in the Monthly Account, or in any of the schedules, should be advised to the Divisional Officer through the Audit Note (Article 739), for the correction, after verification, of the relevant records of the division , *vide* paragraph 586 of the Public Works Account Code.

1. If the accounts of a division, especially the Monthly Account, are found to contain errors habitually, unless these be trifling, the fact should be brought to the notice of the Deputy Accountant General, so that the necessary admonition or warning may be issued to the Divisional Accountant

Vouchers.

673. After check, every voucher or account should be enfaced in red ink with the word " Audited " over the initials of the auditor, and, in the case of vouchers, if the calculations have also been tested arithmetically, the clerk who checked them should certify the fact by writing the word " Computed " over his initials

1. The Accountant General may authorise the use of perforating or endorsing stamps, impressing distinguishing marks or numbers, which would indicate the persons who are responsible for the audit or arithmetical check, as the case may be Where this system is in force, a register should be kept showing the distribution of these stamps (with the acknowledgments of the auditors and clerks concerned), and the latter should take care that the stamps are kept with care and are so used as not to obliterate or destroy any important writings on vouchers.

674. If any objection is taken in audit to n voucher, or to any item in a schedule or other account, a note of the objection should be recorded thereon in red ink in sufficient fulness to make it readily understood.

675. A list of vouchers, and another for other documents, which should have accompanied the Monthly Account but are not received up to the time of completing the audit of the Account, should be prepared for inclusion in the Objection Book and the Audit Note, respectively. These lists should include such of the missing documents referred to in Article 665 as may still be awaited.

1. If it is found that a substantial percentage of the vouchers of a division is habitually received late, a special enquiry should be made to ascertain the reasons for the delay, and to seek the co-operation of the Divisional Officer in applying the remedies which the Audit office may consider advisable. It should particularly be seen that the delay is not indicative of dilatory habits of work, on the part of the Divisional Accountant, in applying the necessary check to the vouchers of Sub-Divisional Officers.

676. Vouchers and other documents which were not received with the Monthly Account should, on receipt subsequently, be examined in detail in the same way as they should have been examined if received at the proper time ; and the Superintendent will be responsible for seeing that this precaution is invariably taken when removing from the Objection Book or the Audit Notes, as the case may be, any reference to such documents.

Supplementary Account

677. The Supplementary Account of the year should be dealt with in audit, as far as possible, in the same way as the Monthly Account of one of the months of the year. It should be borne in mind, however, that there can be no cash transactions in this account, nor any actual transactions of Stock, and that transfer transactions are permissible only to the extent indicated in paragraphs 582 and 583 of the Public Works Account Code.

Chapter 37.—Works Audit Summaries.

Preparation for Compilation	678	Treasury Audit Summaries of Public Works Transactions	684
Registration of Details	679	Works Transactions for other Departments	685
Works Audit Summaries	681		

Preparation for Compilation

678 After a Monthly Account has been audited, or prior to audit under the proviso in Article 133, the total receipts and disbursements (which are equal, *vide* Article 670) should be posted in the Statement of Disburser's Accounts, Form 60, referred to in Article 507, and the account should then be utilised for posting the Classified Abstract (*see* Article 502).

1 The entry in Form 60 should be initialled by the auditor, who should remember that there will be no entries in the columns for the opening and closing balances, *vide* Article 503

2 If the number of Public Works divisions in an Audit circle is large, it will usually be found convenient to maintain a separate Form 60 in the Works Audit Department, and to post the totals of it in the main form referred to in Article 507

Registration of Details

679 The Accountant General will lay down the extent of the detail which may be recorded in the Classified Abstract and in subsidiary summaries maintained in the Works Audit Department, respectively, in respect of Public Works transactions brought to account through the Monthly Accounts of Divisional Offices. In any case, it is essential that the Classified Abstract should be the main record, so far as the entire circle of audit is concerned, in respect of—

(1) Receipts of the following classes, classified under major, minor and detailed heads .—

Revenue Receipts ;

Receipts and recoveries on Capital Account ;

(2) Refunds of Revenue, classified under major, minor and detailed heads

(3) Other expenditure transactions, classified under major and minor heads, and such other heads of account as are declared to be primary units of appropriation, or are distinct suspense heads.

(4) Debt (including remittance) head transactions, classified under local ledger heads.

Other details may be recorded either in the Classified Abstract or in the summaries, provided that no details are dispensed with altogether.

1. It is permissible to utilise as summaries any of the broadsheets maintained in the audit sections

680. *Deleted.*

Works Audit Summaries.

681. In respect of details excluded from the Classified Abstract, it should not ordinarily be necessary to prepare every month a complete provincial summary of the transactions of all divisions of the circle of audit ; where such a summary is necessary oftener than three or four times in the year, it will usually be found more convenient to record the details in the Classified Abstract Divisional summaries may, however, be prepared monthly or as often in the year as may be necessary for the purpose either of furnishing any statistical information required by Government or of facilitating the preparation of the provincial summaries. At the close of the year, it is essential that the total of the transactions of the year, for the entire circle of audit, under each head excluded from the Classified Abstract, should be known, the information being required both to make up the deficiency of the Classified Abstract and to facilitate the preparation of the statements required for the Finance and Revenue Accounts and the several *Pro formâ* annual accounts.

682 Any summaries prescribed under the foregoing rules should be prepared as indicated below —

(*a*) In respect of transactions of the classes enumerated below ; from the audited divisional schedules pertaining thereto—

Revenue and other receipts ;

Suspense Accounts ;

Deposits ;

Takavi Works Advances ;

Refunds of Revenue

(*b*) In respect of other transactions (including works expenditure included in the accounts of Deposits and Takavi Works Advances) , from the Works Audit Registers, which show all the necessary totals (*vide* Article 554), including those for detailed heads of expenditure subordinate to each primary unit of appropriation

683 The forms of the summaries may be prescribed by the Accountant General according to local requirements In writing them up, the arrangement of the prescribed major, minor and detailed heads should, however, be observed strictly , and, as far as possible, the results brought out should be reconciled with the corresponding figures in the Classified Abstract, the responsibility for this agreement being placed on a member of the superintending staff.

Treasury Audit Summaries of Public Works Transactions

684 Revenue and expenditure transactions of the Public Works Department which are brought to account direct on the books of the Accountant General do not enter the Monthly Accounts of Divisional Officers and are, therefore, excluded from the Works Audit Registers as

well as the summaries of the Works Audit Department. These transactions will ordinarily be entered in the Departmental Classified Abstract in full detail, but, if the Accountant General finds it more convenient, the details leading to the primary units of appropriation may be excluded from the Departmental Classified Abstract, in respect of expenditure transactions, provided that suitable summaries are maintained in the Treasury Audit Department in respect of the excluded details Subsidiary registers will, in any case, be necessary to summarise, in detail, the receipts relating to projects for which separate revenue accounts have to be maintained. See also paragraphs 252 and 257 of the Public Works Account Code

Works Transactions for Other Departments

685. In respect of revenue and expenditure transactions connected with works of the Departments of the Central Government named* below, the execution of which is entrusted to the Public Works Department as a standing arrangement, and for which the Accountant General acts as the sub-Audit Officer of the Departmental Audit Officers concerned, (*vide* Article 614), it is not necessary to record any details in the Classified Abstract, beyond treating the connected transfer transactions as pertaining to the Remittance account concerned The details of the monthly transactions of this class are recorded in the Works Audit Registers and in the audited divisional schedules, in the same way as corresponding transactions of the Public Works Department itself Suitable summaries may be maintained or compiled, whenever necessary, for furnishing such accounts or statistical information as may be required by the Departmental Audit Officers or other authorities

*Military Engineer Services ;

Royal Air Force ;

Railway Department ,

Indian Posts and Telegraphs Department ;

Archæological Department

Chapter 38.—Settlement of Remittances.

Introductory	686	*Public Works Remittances* . .	689
Transfers between Public Works Officers	687	Exchange Accounts . .	694

Introductory.

686. In Chapter 32 has been prescribed the detailed procedure for checking the Schedules of Debits (and Credits) to Remittances, P W.A. Form 77, received from divisional offices. To complete the audit of remittances, it is necessary to see (1) that each transfer adjustment which remains uncleared within the accounts of Public Works Officers for the month in which it is brought to account is settled in due course by a corresponding adjustment of the opposite character, whether within or outside the accounts of Public Works Officers, (2) that transfer adjustments which appear, in the first instance, outside the accounts of Public Works Officers, but have to be brought to account by the latter, are so brought to account in due course, and (3) that, generally, the settlement of remittance transactions of all classes proceeds expeditiously and in accordance with rule. The detailed instructions for securing these objects are given in this chapter.

Transfers between Public Works Officers.

687 The procedure for watching the clearance of unacknowledged balances under the head "Transfers between Public Works Officers" is as follows After all the Schedules of Debits (and Credits) to Remittances, P W A Form 77, have been audited, all unacknowledged items of this class should be posted in the Broadsheet of Public Works Transfers, Form 67, columns 1 to 5 being used for the purpose The clearance of individual items should be watched by posting monthly, in the appropriate column of the Adjustment portion (column 6 onwards) of the broadsheet, the amounts of items cleared from time to time ; see also Article 603. After the audit of the accounts of August, December, and every subsequent month of the official year, a suitable memorandum of reconciliation with the ledger balance should be recorded in the broadsheet. Thus, for December the memorandum will be as follows :—

	Rs	Rs
Amount outstanding at end of August . ..		000
Add Fresh items—		
September ..	000	
October	000	000
November	000	
December	000	
Total ..		000

	Rs.	Rs
Deduct Items adjusted—		
September .. .	000	
October . ..	000	000
November	000	
December . .	000	
Amount outstanding at end of December. .	..	000
Amount outstanding as per ledger .	..	000

688. At the close of the year, there should be no balance under this remittance head, and with this object, the list of outstanding items should be reviewed monthly towards the close of the year, and steps should be taken, in correspondence with Divisional Officers, to get all transfers responded to, or written back, before the accounts of the year are closed See also paragraph 491 of the Public Works Account Code.

Public Works Remittances.

689. The detailed classification of the head " Public Works Remittances " is given in Articles 604 and 605

690. The procedure for dealing with heads I—Remittances into Treasuries and II—Public Works Cheques is as follows As the divisional Schedules of Monthly Settlement with Treasuries, P W. A. Form 51, are checked, broadsheets in Forms 68 and 69 should be posted therefrom in respect of transactions (cheques and cash remittances respectively) with treasuries in account with the Accountant General. Each broadsheet, when completely posted, should be totalled, and its totals agreed with the corresponding figures in the ledger At the close of the year, the outstanding differences should represent merely the amounts of cheques drawn up to 31st March remaining uncashed by that date, and cash remittances in transit on that date All other differences should be enquired into and adjusted before the accounts of the year are closed

1 This monthly reconciliation, so far as the Civil figures for each treasury are concerned, is made on the basis of Treasury Officers' monthly certificates received with the accounts of Public Works Officers If the month's total, thus arrived at, for " Cheques cashed at treasuries " or " Remittances acknowledged by Treasury Officers ", as the case may be, agrees with the corresponding figure in the Detail Book, no reference to treasury schedules will ordinarily be necessary, but in cases of difference, a detailed comparison of the Treasury Officers' certificates with the schedules should be made with a view to tracing the discrepancy

2 The procedure for dealing with the transactions (cheques and cash remittances) of Public Works Officers with treasuries in account with another Accountant General is described in Articles 695 and 696

691. Debits and credits under head III—Other Remittances—(a) Items adjustable by Civil Officers, which appear in the accounts of Public Works Officers, should be adjusted in the Civil section of the accounts in the same way as similar transactions of inward exchange accounts The procedure prescribed in the Account Code in respect of the adjustment of non-Public Works transactions of inward exchange accounts should be observed, with such local modifications as the

No. 96.

Page 275, Article 691—

Insert the following as a Note below this Article :—

Remittances.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 96, dated the 1st June 1936.]

Form 10 (Adjustment Register of Public Works items of inward Exchange Accounts), in the same way as if this Part I were a Schedule C or D in support of an outward exchange account. As soon as the totals of the postings have been reconciled with the Detail Book, full particulars of each transaction (including the month and item number of Part I) should be intimated, in suitable form, to the Divisional Officer concerned to enable him to respond to the transaction

1. To expedite adjustment, the Accountant General may authorise earlier issue of the intimations to Divisional Officers, provided that (*a*) an item advised is at once registered in Part I and an item number is assigned to it, and (*b*) as soon as the Civil Account of a month is closed, the entries in Part I are totalled and the total reconciled with the corresponding figures in the Detail Book

693 The clearance of debits and credits under head (*b*) registered in Part I of the Register as above should be watched through Parts I, II and III of the Form, on the basis of responding credits and debits as shown under this head in the audited divisional Schedules of Remittances, P. W. A. Form 77 The procedure prescribed in the Account Code for watching the adjustment of Public Works items of inward exchange accounts should be observed, with such local modifications as the Accountant General may consider necessary, it being remembered, however, that unless special steps have been taken (*vide* Rule 1 to Article 692) to expedite the settlement of items to be responded to by Public Works Officers, the earliest month in which an item will be responded to in the ordinary course is the second month following that in which the original debit or credit appeared in the Civil section of the accounts As in the case of transactions under head (*a*), it is essential that not only should the adjustment of individual items be watched closely, but also the total uncleared balances should be tested month by month, and all transactions of a year should be settled before the accounts of the year are finally closed

Exchange Accounts.

694. The detailed procedure for watching the clearance of exchange account transactions is described in the Account Code, as this work is, for the most part, done in a separate section of the office unconnected with any of the Audit Departments

695. If any Public Works Officers in account with the Audit office have been permitted to have dealings with any treasuries in another Audit circle, or with any Military treasure chests, broadsheets in Forms

68 and 69 (*vide* Article 690), should be kept in the Works Audit Department, separately in respect of the transactions (cheques and cash remittances) relating to the treasuries or treasure chests of each Audit circle, as the responsibility for watching the clearance of the transactions devolves primarily on the Audit Officer with whom the Public Works officers are in account

696. The monthly totals of these broadsheets should be reconciled thus—

(i) Cash remitted by Public Works Officers (ii) Cheques issued by Public Works Officers	with the corresponding figures in the Detail Book.
(iii) Remittances acknowledged by Treasury Officers. (iv) Cheques cashed at Treasuries	with the totals of the relevant credits and debits (as the case may be) in the inward exchange account concerned.

Differences in respect of (i) and (ii) would indicate errors of accounting which should be traceable within the office If any difference is found in respect of (iii) or (iv), the entries in Schedule A or B, as the case may be, received with the inward exchange account, should be compared in detail with the relevant postings in the broadsheet and the discrepancies traced and settled, in communication with the Accountant General concerned if necessary

PART V.

FOREST AUDIT.

Chapter 39.—Forest Audit.

Cash Account	697	Ledger Account	707
Receipts and Charges	698	Review of Audit	708
Forest Remittances	703	Abstracts and Summaries	709
Book Transfers	705	Results of Audit	712
		Progress Reports	713

Cash Account.

697 The accounts of receipts and disbursements which are rendered by Divisional Forest Officers in the forms prescribed in the Forest Account Code should be checked to see that the disbursing officers have rendered correct accounts of the transactions in their charge and that all the subsidiary accounts correctly work up to the Cash Account in Forest Account Form 6.

Receipts and Charges.

698. All vouchers in support of payments should be examined in the same manner generally as payment vouchers received from treasuries and it should be seen that sums receivable have been received and duly brought to credit, a register in Form 40, prescribed for special recoveries (Article 434), being maintained if necessary

699. Charges should be examined with reference to sanctions and appropriations therefor, and as to advances and recoverable payments generally it should be seen that they are covered by proper authority

700. Works and conservancy charges lying outside the powers of sanction of the Divisional Forest Officer, either because of their nature or their amount, should receive special attention, and it should be seen that the requisite sanction exists and that it has not been exceeded without proper authority Audit Registers in Forms 16 and 19 prescribed for Special and Periodical charges (Articles 315 and 316), with such modifications as may be considered necessary, should be maintained for this purpose

701. A point of special importance in connection with works and conservancy charges is that when expenditure on a work is spread over two or more months, the total expenditure up to date is watched against the sanction, in addition to seeing that the appropriation for the head of account, or any other prescribed unit of appropriation, is not exceeded.

Care should also be taken that works forming parts of a single scheme, even though sanctioned piecemeal, are grouped together in order to see that the whole scheme has received the sanction of competent authority and that the aggregate expenditure does not exceed the amount of the sanction without proper authority.

702 Charges recorded under the head "B—Establishments" are subject to the ordinary rules and procedure of audit relating to such charges

702-A With reference to the particulars furnished in the vouchers, in the classified abstract of expenditure, and in monthly lists of sanctions (Article 48 of the Forest Account Code), it should be seen that the charges are correctly classified, and in particular that the allocation under "Capital" and "Revenue" is in accordance with the prescribed rules In cases of doubt, the required information should be obtained from the Departmental Officers, so that the charges may be classified correctly

Forest Remittances.

703. The monthly extracts from the Registers of Cheques (Forest Account Form 4) received from Divisional Forest Officers should be completed in respect of dates of encashment of cheques at the treasury A register in suitable form should be maintained for checking the credits in the Accounts of Divisional Forest Officers with the corresponding debits in the treasury accounts on account of cheques paid The difference between the two sides of the account should be proved by the details of the uncashed cheques as brought out in the extracts from the Registers of Cheques, and individual items, if outstanding for more than three months, should be settled by reference to the Divisional Forest Officer.

704. Similarly, the remittances to treasuries as shown in the monthly Schedules of Remittances (Forest Account Form 15) should be reconciled with the schedules received direct from treasuries and the consolidated Treasury Receipts received through the Divisional Forest Officers and the debits in the Forest accounts should thus be checked with the corresponding credits in the treasury accounts, a register in suitable form being maintained for the purpose of this comparison Differences should be settled promptly by correspondence with the Divisional Forest Officer or the Treasury Officer as may be necessary

Book Transfers

705 Debits and credits arising out of inter-divisional adjustments, where permissible under paragraph 21 of the Forest Account Code, should be set against corresponding credits and debits respectively. Ordinarily, when such transactions are paired, a note of agreement should be recorded in red ink by the auditors of both the divisions against the relevant entries in the Cash Accounts ; but if the number of transactions is large, a suitable register may be prescribed, in addition, to facilitate watch over unadjusted transfers

706. Book transfers with other departments, provinces, etc., should be classified as pertaining to the Remittance or Exchange Account concerned. Ordinarily, debits and credits appearing in the inward exchange accounts are not adjusted until the transactions first appear in the Forest Account, but charges for Military and Medical stores supplied to the Forest Department are an exception to this rule.

1. When the adjustment of an item appearing in an inward exchange account is held back on the ground that the relevant debit or credit has not appeared in the Forest Account, an enquiry as to the cause of delay in the adjustment of the transaction should be made of the Divisional Forest Officer.

2. Transactions between Forest and Public Works officers of the same Audit circle, whether originating in the Forest or Public Works Accounts, should be classified under the head "Public Works Remittances".

Ledger Account.

707. The Contractors' and Dishursers' Ledger (Forest Account Form 13) should be checked to establish that all the transactions pertaining thereto have been correctly posted, and that the opening and the closing balances are correct, and the closing balances should be reviewed in order to see that the relevant rules and orders as to their clearance are observed Outstanding balances which are not cleared within a reasonable period should form the subject of special enquiry

1. The instructions in Article 752 apply *mutatis mutandis* to Forest Advances

Review of Audit.

708. The rules in Chapter 8 apply generally to both the concurrent and the post Review of the audit of Forest Officers' accounts

Abstracts and Summaries.

709. As the divisional accounts are audited, or prior to audit under the proviso in Article 133, the transactions of the month should be posted in a Classified Abstract for each forest circle The Classified Abstract should contain columns in which can be exhibited the transactions of each forest division in each month and also separate columns for the exhibition of monthly progressive totals of the circle It should open with the cash balance of each division, as brought forward from the previous month's account, and the resulting balance should be proved by comparison with the total of the cash balances as certified in the Cash Accounts of the several divisions.

710 The accounts of the month being thus proved, the classified abstract should be utilised as the basis of the Consolidated Abstract (see Article 502), which should be compiled through a separate classified abstract in which the total provincial figure under each head will be worked out The Accountant General will lay down the detailed procedure for the compilation of, and the extent of the detail which may be recorded in, the Consolidated Abstract

711. It is desirable that the accounts of Forest Officers' transactions should be incorporated in the Civil Account of the same month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any division except under unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.

Results of Audit.

712. The resuts of audit should be communicated to the departmental officers in accordance with the rules in Chapter X of the Forest Account Code. Objections will be registered and dealt with generally in accordance with the rules in Chapter 42.

Progress Reports.

713. Monthly reports of the progress of revenue and expenditure, if required by Conservators, should be furnished to them in such forms as may be prescribed by the Local Government to suit local requirements. An annual summary may similarly be sent, if required.

PART VI.

RESULTS OF AUDIT.

Chapter 40.—Objections in Audit.

Introductory	714	Objections to Insufficient or Irregular Sanctions	730
Registration of Objections	715	Periodical Abstracts of Objections	731
Clearance of Objections	721	Financial Irregularity	732
Money Values of Objections	725	Audit of Expenditure against Grants and Appropriations	736
Overlapping of Objections	728		

Introductory.

714. The procedure for communicating the results of audit to executive and controlling authorities is described in Chapters 41 and 42, which pertain to the Public Works and non-Public Works transactions respectively. The general principles common to both classes of transactions are stated in this chapter.

Registration of Objections.

715. Objec[illegible] out of audit should be communicated at [illegible] objections should first be registered in [illegible] ds maintained in the Audit office.

1 The rules in this chapter apply generally to all objections arising out of audit whether conducted centrally or locally. As an exception, objections against disbursing officers which have arisen out of local audit, but cannot be expressed in money values, need not be registered in Objection Books.

2. Mere instructions for future guidance need not be registered in the Objection Books maintained in the Audit Office If the pursuance of an objection indicates the need of prescribing a new procedure for general observance, such procedure should be communicated by a general letter and not by any form or statement intended solely for the communication of objections.

3. For objections on the score of infringement of any canon of financial propriety, see Article 118

716. The rule requiring the registration of all objections arising out of audit is subject to the qualification that objections which are trivial or have been waived by Audit Officers under any of the provisions of the rules in Articles 156 and 157 should not be included in Objection Books, though a separate office record of objections waived should be maintained for production at the inspections of the Auditor General.

NOTE.—The maintenance of a separate record may be dispensed with in the case of objections waived under clause (2) (a) of Article 156.

717. In all statistics relating to objections, it is desirable to show separately the figures relating to each of the groups named below :—

(1) Provincial and (2) Central

The records of objections should be so maintained in the Audit Office as to facilitate the observance of this classification whenever necessary. It is not necessary to keep objections separately by major heads, but, on this point, Accountants General should comply with any express requests of the Government concerned

1 Objections on miscellaneous transactions (*e g.*, Non-Government Works in the Public Works Department), not pertaining to one of these classes may be booked under the group in which the bulk of the transactions of the office concerned falls.

2. It is left to the discretion of each Accountant General to follow the method of maintaining the record of objections by groups which may be found to be most suitable to his office Where the number of objections is not large it would suffice to distinguish the items relating to each group by guide letters, but it is permissible to keep a separate record for any group where necessary. Objections relating to appropriations should, however, be recorded separately from other objections, *vide* Rule 2 to Article 737

718. Again, for an efficient review of objections and of the progress of their clearance, it is desirable to keep the objections of each official year separate, even though their clearance may be effected in a subsequent year.

1. In the case of progressive expenditure, such as that on works under construction in the Public Works Department, an objection to excessive expenditure should be held to relate to the year in which it was first raised in audit, even though further expenditure may be incurred in a subsequent year

719. All records of audit objections maintained in the Audit office must be written up with care, and watched closely both by the Superintendent and by the Gazetted Officer. Even though the Objection Statements have not been actually despatched, an objection once raised can be removed from the records of objections only under the initials of a Gazetted Officer or of a member of the superintending staff, who will be responsible that due authority exists, in each case, for the removal of the objection.

720. As far as possible, the entry of an objection, whether in the Objection Book or in the Objection Statement or Audit Note, should be fully descriptive, so as ordinarily to obviate the necessity of any further reference to the voucher or account concerned.

Clearance of Objections

721. The responsibility for the removal of objections, and the settlement of other points raised in audit, devolves primarily upon the disbursing officers, heads of offices, and controlling authorities With a view, however, to assisting the Finance Department of the Government concerned in the maintenance of financial regularity, and of a proper system of accounts, the Accountant General is expected to keep a constant and careful watch over objections and to keep controlling authorities fully acquainted not only with individual cases of serious disregard of financial rules, but also generally with the progress of the clearance of objections. The procedure to be observed should be determined by the Accountant General in consultation with the Finance Department.

The requirements of the Appropriation Accounts and Report, as stated in Appendix 16, should, of course, be borne in mind at all times, but these reports are not meant to obviate an intelligent, prompt and vigorous pursuance of objections and an early report of any important objections to the local Government. Such reports shall be made to the Finance Department unless the local Government rule that they are to be made to the Administrative Department concerned.

1 If an objection is raised requiring the sanction of the Secretary of State in Council and the Accountant General is of opinion that the case is one in which the Auditor General might appropriately exercise the discretion given to him under Rule 16 (2) of the Auditor General's Rules of condoning the failure to make a reference to the Secretary of State in Council, the Accountant General should communicate the facts of the case with his recommendations to the Auditor General.

722. The adjustment of each individual objection should be watched through the prescribed records until clearance or withdrawal, as the case may be.

723. The Accountant General should look to the Gazetted Officer and the Deputy Accountant General for the progress of adjustment, and unremitting personal attention to this duty on the part of the Gazetted Officer is indispensable.

724 When an objection once raised has been withdrawn, either on reconsideration or in the light of information which was not available previously, the disbursing officer or other authority to whom the objection was originally addressed should be informed forthwith, as, otherwise, he remains unnecessarily responsible for taking steps to remove the objection

Money Values of Objections.

725. In order to make a collective presentation, whether to controlling authorities or to the Legislature, of (1) the results of audit, and (2) the progress of the clearance of audit objections, it becomes necessary to express the records of objections in money values, and for this purpose money columns have to be opened therein, There are, however, classes of objections which cannot be suitably expressed in money value, or which, if so expressed, do not give an adequate or fair statement of *the degree and extent of deviation from rule* It is permissible, therefore, to omit values altogether in certain cases, in other cases, where values alone are misleading, other particulars may be recorded in addition or values may be dispensed with altogether, as may be settled in consultation with the Finance Department and with the previous approval of the Auditor General

726. Money values should be recorded in respect of objections of the classes enumerated below or similar objections —

General

1. Want of vouchers (if not received when the relevant accounts are under audit)

NOTE—In order to comply with the demands of the local Government for statistical information, a separate subsidiary register may be maintained for the record of objections for want of payees' receipts Objections for want of detailed

bills also should be recorded in this register in the absence of any other register prescribed for the purpose, see Article 315. This register should be examined every month and the total amount outstanding therein after the end of the second month [third month in the case of payments made in such remote localities as (1) Port Blair, (2) Persia and other foreign countries], following that to which the objections relate should be transferred to the main Objection Book without any details beyond the Serial number or other indication that may be necessary for identification. This procedure may, at the discretion of the Accountant General, be extended to other definite classes of objections of a similar nature, provided that such objections do not involve substantial deviation from rule

2. Want of sanction to advances, losses, etc.
3. Want of sanction to special charges.
4. Want of any other specific sanction required by rule.
5 Overpayments and short recoveries.
6. Delays in the recovery of sums due to Government, if not recovered within a reasonable period, which may be prescribed locally in respect of each class of debt.
7. Expenditure involving infringement of any of the canons of financial propriety
8 Want of appropriation.
9. Excess over appropriation.

For Public Works transactions only.

1. Want of sanctioned estimate.
2 Excess over sanctioned estimate.
3. Want of financial sanction to works.
4. Want of administrative approval to works
5. Excess over administrative approval.
6. Expenditure on Deposit works charged to Miscellaneous P. W. Advances
7. Excess over sanctioned limit of reserve stock.

727. Money values need not be indicated in the records of objections of the following classes :—

1. An objection which takes the form of a simple direction for future guidance, or of a call for a document the absence of which is not likely to affect the amount admissible
2. Stamp not affixed on a voucher otherwise complete
3. Delays in the settlement of debts due by Government.
4 Habitual delays in the submission of account returns, vouchers, etc.
5. Fictitious adjustments and manipulations in accounts, unless an actual loss has resulted.

6. Deviations from rule which are indicative of disregard or evasion of rule, but do not represent charges incurred without proper sanction.

7. Excess over appropriation for Public Works Suspense heads when an assurance is received from competent authority that the excess is temporary and will not affect the net appropriation for the year. (If, in the absence of such an assurance, the money value of the objection has been registered, a *minus* entry should be made in the money column for objection on receipt of the assurance.)

8. Errors in accounts, vouchers, etc., which do not indicate any deficit or surplus.

9. Instructions, and other remarks, regarding the form of accounts, etc.

No. 98.

Page 285, Article 727—

Insert the following as item 13 below this Article :—

13. Payment of Grants-in-aid when a certificate of utilisation is awaited from the Inspecting Officer.

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 98, dated the 1st June 1936.]

the several objections on the transaction should be booked separately, as if they relate to different transactions. This feature of the system of registration should, however, be borne in mind, and in all statistics and reports wherein the money values of objections of several classes may be commented upon, or presented, collectively, every effort should be made to make due allowance for the exaggeration caused by this overlapping of objections, and the existence of the overlapping, and the steps (if any) taken to remedy it, should be mentioned prominently.

1. The Accountant General may, in the case of non-Public Works transactions, permit all objections on a transaction to be recorded under a single head—the most serious one—provided that suitable safeguards are adopted (*a*) for watching the removal of each of the objections, and (*b*) for maintaining the general accuracy of statistics relating to objections.

2. The detailed procedure for eliminating exaggerations due to the overlapping of objections may be prescribed by the Accountant General. It should be clearly set out in the Office Manual.

729. In some cases, it will be found impracticable to make allowance for the elimination of exaggerations, *e.g.*, when a Public Works Department voucher, relating to a number of works, is not received in audit, and the amount of the total expenditure covered by it is held under objection "for want of voucher", one or more parts of it may relate to expenditure on works which is separately held under objection for, say, "excess over estimate", and "excess over appropriation", and it may not, therefore, be possible, without introducing a system of complicated registration, to determine the amount by which the separate objection "for want to voucher" will cause an overstatement of the total objections.

In such cases, it will be found advisable to exclude, from all collective statistics, the whole figure relating to a particular class of objections and to mention this fact prominently in all reports and statements connected with the statistics.

Objections to insufficient or Irregular Sanctions.

730 There is a class of important objections which cannot be omitted from collective reports or statistics but must be excluded from the ordinary records of the objections booked against disbursing officers. These are objections to insufficient or otherwise irregular sanctions accorded by (i) the Local Government or (ii) any other lower authority above the disbursing officer A record of these objections should be kept in special registers in Form 72-A A separate register should ordinarily be maintained for the record of objections relating to irregular sanctions of the Local Government and it should be reviewed periodically by the Accountant General The Accountant General shall, at his discretion, determine the number of registers to be maintained for similar objections relating to sanctions accorded by other authorities and prescribe the manner in which the registers so maintained should be periodically reviewed. Correspondence relating to such objections should be addressed to the authority who accorded the sanction The disbursing officer or officers should however be informed simultaneously that the sanction has been held under objection If at any time before the removal of the objection it is considered necessary to retrench the amount disbursed such retrenchment order shall be communicated to the disbursing officer through the sanctioning authority

Periodical Abstracts of Objections

731 If the local Government so desires, abstracts of outstanding objections should be prepared in suitable form and submitted to it on such dates as may be settled in consultation with the Finance Department (*vide* Article 721) These abstracts may be accompanied, when so required by the local Government, by suitable extracts detailing by Civil districts and Public Works divisions the more important of the outstanding objections.

Financial Irregularity.

732 The rules relating to the preparation of the Appropriation Accounts and Report are given in Appendix 16 The detailed procedure for the registration of special irregularities and for collecting such statistics as may be required for the preparation of the Report may be laid down by the Accountant General

733. Reports of individual cases of serious financial irregularity should, in the first instance, be addressed to the controlling authority concerned, though copies may be sent to higher authority simultaneously for information in cases which are so serious that it is possible they will eventually be included in the Appropriation Accounts and Report

1. In the case of Public Works transactions, the report should be sent to the Superintending Engineer under this rule

734. It is not necessary to report individual cases of serious financial irregularity to the Auditor General unless his intervention is deemed desirable, but, in cases of doubt or difficulty, the Accountant General may seek his advice ; see also Article 721. All serious and interesting cases of fraud or forgery, and cases indicating the need for change of procedure, should, however, be reported at once for the information of the Auditor General

1. In all applications to the Auditor General for advice, a clear statement should be made of the point at issue, of the view which the Accountant General thinks should be adopted, of the action (if any) he has already taken, and the action he proposes to take Copies of relevant reports and correspondence should accompany, where these may be necessary to explain any points in detail

735 A record on the alphabetical card index system may, at the option of the Accountant General, be maintained, in Form 73, against the name of each Government servant responsible, of all serious financial irregularities with which his name is connected. If he is the head of an office inspected by an officer of the Audit Department, a note of the state of his accounts as adjudged at the inspection should also be made in this form This record should be treated as confidential If well maintained, it would give a valuable indication of the attention paid by Government servants to account and audit principles, and would not only make it easy for the Accountant General to advise Government in matters indicating the need for disciplinary action, but also facilitate compliance with any enquiries that the Finance Department or the Public Accounts Committee may make of him in such matters

NOTE—The auditor making the entries in the card index and the Accountant and Gazetted Officer examining them should attest the entries by placing the dated initials in the column provided for the purpose

Audit of Expenditure against Grants and Appropriations

736 In regard to objections for "want of appropriation" and "excess over appropriation", it should be remembered that objections falling under these heads are capable of being looked at from two distinct points of view In cases in which the further orders of a controlling authority are necessary to regularise the actual expenditure, there is a financial irregularity the clearance of which has usually to be watched by the Audit office on behalf of the executive Government But, inasmuch as an objection under either of these heads may or may not cause a deviation from the grants voted by the Legislature it does not necessarily follow that there also exists a financial irregularity the clearance of which has to be watched by the Audit office on behalf of the Legislature This distinction should be observed and made clear, where necessary, when preparing any reports or statistics which are likely to be laid before the Legislature or the Public Accounts Committee

737 The scope of audit of expenditure against appropriation is defined in Article 202 The objections raised should always be expressed in money value (Article 726) separate records being maintained in connection with—

(i) audit on behalf of the Public Accounts Committee, and

(ii) audit on behalf of the executive Government.

The maintenance of a separate objection book in respect of objections covered by (i) above is not necessary, as the notes of excesses over grants and appropriations, which are required to be made in the register maintained under paragraph 94 of Appendix 16, Second Edition (Revised) are sufficient for the purpose. For (ii) above, a separate objection book should, however, be maintained if the Local Government requires that an Appendix to the Appropriation Accounts and Report should be prepared. Forms 75 and 78 may be utilised for the purpose after altering the headings where necessary. The Accountant General has full discretion to decide which section or sections should maintain the objection book.

738. Objections relating to appropriations are removed, during the course of the year, on receipt of orders sanctioning the necessary appropriation, reappropriation or a supplementary grant as the case may be. As stated in Article 199, no appropriation or reappropriation within the grants of a year can be authorised at any time after the expiry of the year. In consequence of this rule, objections for "want of appropriation" and "excesses over appropriation", if the official year has closed, cannot be met by the issue of a formal order of appropriation. Subject, however, to any rules laid down by the Finance Department of the Government concerned, such objections may, at the request of competent authority, be removed formally, provided—

(i) that there are known savings from which the necessary reappropriation could have been made if the year were still current,

(ii) that, if there are no such savings and the expenditure under objection is subject to the vote of the Legislature, either there is no *net* excess over the grant concerned requiring the orders of the Legislature, or, if there is such an excess, it is held separately under objection for (*a*) inclusion in the Appropriation Accounts and Report, and (*b*) watching the receipt of the necessary orders of the Legislature,

(iii) that, if there are no such savings and the expenditure is not subject to the vote of the Legislature, either there is no *net* excess over the grant concerned requiring the orders of the Government concerned, or, if there is such an excess, it is held separately under objection for (*a*) inclusion in the Appropriation Accounts and Report, and (*b*) watching the receipt of the necessary orders of Government.

Objections on the ground of "Want of appropriation" or "Excess over appropriation" may be removed on submission to Government of the Appropriation Accounts and Report in which they are included.

Chapter 41.—Objections on Public Works Transactions.

Objection Statement and Audit Note	739	Clearance of Objections	763
Objection Statement	745	Monthly closing	765
Watch over objections	751	Annual closing	766
Objection Book	757	Quarterly Reports to Government of India	768
Registration of Objections	761		

Objection Statement and Audit Note.

739. In presenting to Divisional Officers the results of the audit of divisional accounts, a broad distinction should be observed between (1) objections to the substance of the accounts on the score of deviation from financial rules or canons of financial propriety, on the one hand, and (2) miscellaneous remarks, observations and enquiries on minor matters, and objections to the form of the accounts and vouchers, as distinguished from their substance, on the other. The former should be entered in an Objection Statement, Form 74, and the latter in an Audit Note, the form of which may be prescribed by the Accountant General.

1. Objections arising out of the audit of Public Works transactions not passing through the accounts of Divisional Officers are not dealt with in the Works Audit Department.

740. The Accountant General will prescribe the detailed instructions regarding the classification of audit objections and remarks for the purpose of Article 739, but the general principles enunciated in Articles 741 to 744 should be observed in all cases

741 The objects to be aimed at are :—

(a) That all irregularities in transactions, as well as other points arising out of the examination of accounts and vouchers, should be registered, in one shape or another unless they are trivial or the objection has been waived by competent authority ; *vide* Article 716.

(b) That they should be intimated at once to the Divisional Officer, and thereafter pursued until regularised or explained satisfactorily

(c) That the Superintending Engineer should be given an opportunity of reviewing, month by month, in respect of each division, through the Objection Statement relating thereto.

(i) as soon after its occurrence as possible, each irregular transaction which cannot be regularised without his orders or those of a higher authority :

(ii) collectively, all irregular transactions which, unless there be further expenditure subsequently, can be regularised under the orders of the Divisional Officer himself, but regarding which no evidence of the issue of such orders has reached audit ; and

(iii) such of the other points raised in audit as may be considered important or indicative of serious disregard of rule

The reports referred to in (c) (i) and (ii) above should be confined to irregular transactions noticed in the accounts of the division audited during the month, though, in respect of each item reported, the total amount held under objection (including the amount of previous objections, if any) should be brought out in the report

The points referred to in (c) (iii) above need be reported at once to the Superintending Engineer only if the amounts involved are considerable, or the deviation from rule is serious , the ordinary rule is that matters falling under this category need be reported to him only when it is noticed that they are not receiving adequate or prompt attention from the Divisional Officer

742 In writing up Audit Notes, a distinction should be observed between (1) remarks and observations indicating errors of omission or commission, on the part of the Divisional Accountant, in the compilation or preliminary examination of the accounts, and (2) points relating to the substance of the transactions brought to account As far as possible, points for which the Divisional Accountant appears to be wholly responsible and points for which the disbursing officers or other executive officials are responsible, wholly or in part, should be recorded in separate sections of the Audit Note Further details of the procedure for the preparation and disposal of Audit Notes may be prescribed by the Accountant General who may also prescribe the form for it. See also Articles 527 and 529.

743 All objections entered in the Objection Statement must be recorded simultaneously in an Objection Book, Form 75, the general instructions in Article 771 being observed Of the objections entered in the Audit Note, only those should be brought on to the Objection Book for which the maintenance of a money value record is necessary ; *vide* Articles 725 to 727. Such items should be marked " Obj. " in red ink in the Audit Note, so that, when they are cleared, on the return of the Audit Note, the need for making the adjusting entry in the Objection Book may not be overlooked or, if the Accountant General prefers, a money column may be inserted in the form of the Audit Note

744 As soon as they have been passed by the Gazetted Officer, the Objection Statement and the Audit Note should be sent to the Divisional Officer for his explanations and replies, the latter to be returned direct and the former through the Superintending Engineer who will add his comments and orders (*vide* paragraph 107 of the Public Works Account Code), which the Audit office should invariably quote in the forwarding endorsement on the Statement.

Objection Statement.

745 The Objection Statement is divided into two parts :—

I.—Objections regarding estimates and appropriation for works.

II —Miscellaneous objections

746. In Part I, only objections of the following main classes should be registered, the entries of amounts being made in the separate money columns provided for the purpose :—

(1) Want of sanctioned estimate, (2) Excess over sanctioned estimate, (3) Want of appropriation, and (4) Excess over appropriation. The first entry in this part should be in respect of the total amount of objection outstanding in the Objection Book under each of the four classes named, and it should be made in red ink, thus—

Total up to date amount of expenditure held under objection on these grounds, including that pertaining to works detailed in this part.

NOTE.—Within a limit prescribed by the local Government, expenditure on repairs should not be placed under objection for want of appropriation during the first few months of the financial year—see Rule I under paragraph 115 of the Public Works Account Code

Then should be set forth objections of these four classes noticed in the audit of the accounts of the month to which the Objection Statement relates, and in doing so, objections which are still within the powers of the Divisional Officer to remedy may, with advantage, be set out together at the commencement, preceded by the following remark made in red ink in column 3 of the form :—

List of works the progressive expenditure on which has not yet exceeded the limits of the powers of the Divisional Officer to sanction on an estimate, or pass as an excess, as the case may be, but regarding which no intimation of the sanctions or orders of the Divisional Officer or higher authority has reached the Audit office.

Next should be detailed, under another red ink heading, all other objections of these four classes, *i.e.*, objections which it is definitely known cannot be removed without the orders of the Superintending Engineer or higher authority.

747. Objections of the classes "For want of estimate" and "For excess over estimate" may not always be indicative of irregularity on the part of the disbursing officer, as he may be acting under the orders of superior authority. To distinguish between objections for which he is personally responsible and those which should not be booked against him personally, these two heads may be suitably sub-divided into two each, if the Government concerned desires this distinction to be brought out in any reports or statistics of objections.

748. Part II deals with all miscellaneous objections not entered in the Audit Note. In this part, objections should be divided into two classes—(1) vouchers awaited, and (2) other items—, a money column being reserved for each. The first entry, which should be in red ink, should be as follows :—

Total amount of objections awaiting adjustment including those relating to the items detailed in this part.

Below this should be detailed the items to be reported specially ; those, if any, relating to previous months' accounts should be shown separately from those arising out of the accounts of the month to which the Objection Statement primarily pertains, and necessary particulars of each objection should be stated concisely, but clearly, in the column provided for the purpose

1. In the case of "vouchers awaited," the number as well as the amount of vouchers not received in audit should be stated, and the objections relating to the accounts of one month should be kept distinct from those connected with the accounts of another, *vide* Article 762.

2 In respect of unsettled objections of previous months which may be included in the Objection Statement under Article 751, the particulars of the objection should include a brief history of the objection itself An entry in the money column will be necessary only if the money column of the Objection Book is written up, *vide* Articles 725 to 727

749. The amounts of objections when entered in the money columns may be expressed in the nearest rupees

750. The last three columns of both parts should be left blank—the first two for the explanation of the Divisional Officer, and the remarks of the Superintending Engineer, respectively, and the last column for noting, on the return of the Statement, the action taken in the Audit office on reviewing the Statement (Article 754).

Watch over Objections

751. In respect of individual objections entered in the Objection Statement, the Audit office will exercise the necessary watch through the Objection Book, which should, therefore, be closely reviewed by the Superintendent and the Gazetted Officer when reviewing and passing the Monthly Account. Delay in settling an objection or circumstances which have come to light since it was raised may warrant its report to the Superintending Engineer even though such action was not originally taken. Such objections should be brought to the notice of that officer, either through the Objection Statement then going out or otherwise. Items which have remained unsettled in spite of two or more reports to the Superintending Engineer, or are otherwise serious or important, should be reported specially to higher authority.

752. Advances and advance payments which have been made under proper authority, and debts due to Government which do not indicate any financial irregularity, should not be placed under objection or entered in the Objection Book with the object of watching recovery or adjustment otherwise. The realisation of such assets is watched separately through one of the accounts prescribed in the Public Works

Account Code or this Code, and an entry in the Objection Book is necessary only when there is a real objection, *e.g.*, for want of sanction, for want of necessary certificate, and so on

753. Each auditor is responsible that objections which arise out of (1) the audit of periodical returns, and (2) the audit inspections of Public Works offices, are duly brought on to the Objection Book, before the objections are intimated to the Divisional Officers concerned, in all cases in which the maintenance of a money value record of the objections is necessary ; see also Rule 2 to Article 715. He should further see that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 518) are duly entered in his own Objection Statement before despatch, unless a separate Objection Book is kept up by the other section.

754. Objection Statements, on return, should be reviewed by the Gazetted Officer who, if necessary, will make a further reference, by letter, to the Superintending Engineer, or address higher authority, before filing the Statement. Any sanctions or orders recorded by the Superintending Engineer or the Divisional Officer on an Objection Statement should be scrutinised and noted, as soon as possible, in the Works Audit Register, and any objection removed thereby should, at the same time, be adjusted, *vide* Article 764.

1 It should be seen that the explanation and replies of the Divisional Officer are signed by himself and not by the Divisional Accountant, and that if a statement contains a sanction or order which is to be the authority for removing an objection or admitting a transaction in audit, the sanction or order, as the case may be, is signed by the competent authority

755. A suitable register should be maintained in the Works Audit Department for watching the prompt disposal of Objection Statements and Audit Notes. The Superintendent should review this register weekly and take any action that may be necessary, and at least once a month the register should be laid before the Gazetted Officer.

1 Office copies of Audit Notes may be dispensed with if the original documents are written up legibly and do not contain many corrections and office notes.

756. It should be remembered that the Objection Book has no corresponding ledger head in the accounts, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry in the book being nothing more than a reminder that it has only been provisionally adjusted. The auditor and the Superintendent will be responsible that all entries are made with due care, so that the book may at all times represent a complete and accurate record of all objections raised, of their clearance effected on receipt of the necessary order, explanation or information, and of the balances outstanding.

Objection Book.

757. The objects of the Objection Book Form 75, are (1) to maintain, separately for each division, a continuous record of the objections and clearances of items placed under objection during and to end of each month, (2) to afford a ready means of reviewing the outstanding objections, and (3) to facilitate the compilation of such statistics of objections as may be required from time to time.

758. Objections connected with the settlement of Exchange Account transactions should not be entered in the Objection Book, as a separate book is provided for them.

759 A set of pages of the Objection Book should be reserved for each distinct class of objection of which a separate record may be required for any purpose. The main classification of objections is given in Articles 745, 746 and 748. The head "Miscellaneous" is usually broken up into a number of convenient parts (one of which will always be "For want of vouchers") according to local requirements, *e.g.*, "For want of sanction to special charges," "Overpayments and short recoveries," and "Delays in the adjustment of debts due to Government" In cases in which audit is required to see to the existence of the necessary administrative approval to works (*vide* Article 545 and 546), it will be necessary to open two more heads, *viz.*, (1) For want of administrative approval, and (2) For excess over administrative approval

760 A set of pages of the Objection Book should be reserved for keeping notes of overlapping objections (Articles 728 and 729).

Registration of Objections

761 Under each head, the objection relating to each distinct transaction should be treated as a separate item, and a serial number should be assigned to it When the collective expenditure on a work or an object of expenditure is placed under objection, the whole work or object should be treated as one item In the case of works, etc., the transactions relating to which are of a progressive character, all subsequent objections should be held as relating to the same item, unless the nature of the objection necessitates its registration as an objection of another class

762. The amount placed under objection during the month on any item should be noted against it in black ink in the appropriate column of the month concerned, and below this entry should be noted in green ink (as the denominator of a fraction the numerator of which is the entry of the amount placed under objection during the month), the progressive total of the amounts placed under objection to end of the month. In the case of objections classed as "Miscellaneous" full particulars of the objection should be placed on record. In the case of items, for which the money columns are not required to be filled in (*vide* Articles 725 to 727), the auditor will set his initials in the amount column of the month in which it has been placed under objection The postings of all items objected to should be verified by the Superintendent at the time of his concurrent review of the accounts of the month, and, in token of this, after the entries of the month have been abstracted he should initial the entries in the abstract (*vide* Article 765).

1. If, in the case of any objection the money value of which was not originally recorded, it transpires subsequently that it should be recorded, the total amount under objection at the time of the discovery should be entered against it in the money column of the current month, with a suitable explanation in the column of Remarks, which should be attested by the Superintendent

2. Objections regarding "Vouchers awaited" should be recorded in the Objection Book as two items, viz., (1) number of awaited vouchers, and (2) *amount* of awaited vouchers, the objections pertaining to the accounts of different *months* being shown under different groups The numbers may be written in red ink or otherwise distinguished, so that they may not be included in the amounts when making *totals*.

Clearance of Objections.

763. An objection should be removed as soon as the necessary sanction, voucher, or document is received, or when the audited accounts show that the expenditure under objection is written back or recovered, or when the delay, defect or doubt, as the case may be, has ceased to exist or has been explained The removal of an objection should be indicated in the Objection Book by an entry of the amount adjusted in the column "Amount cleared" for the month following that of which the accounts were last audited, the progressive total of the adjustments being also noted, at the same time, in the manner prescribed for posting the amounts placed under objection In the case of items, for which the money column of the objection was not filled in, the adjustment should be indicated merely by the initials of the auditor in the column for the month concerned. As a precaution against error, a red ink line should be drawn across the page in all the remaining columns In the case of objections classed as "Miscellaneous," (*vide* Article 745), the reference to the order, account, voucher or other document on the authority of which the objection has been removed should also be noted in the column provided for the purpose.

1 Brief notes of, or references to, all correspondence or other action taken towards clearance of any objection should be kept in the column "Remarks" of the Objection Book

764. All entries regarding the adjustment of objections should be attested by the Superintendent. In respect of objections removed by sanctions and orders, or by accounts, vouchers or other documents the examination or acceptance of which can be completed without waiting for the audit of a Monthly Account not yet received or audited, the Superintendent will be responsible that the adjustment is effected without delay and that the adjustment entry is attested by himself at the same time as the *sanction or order, if any, is noted in the Works Audit Register* (*vide* Article 754) Adjustments dependent upon the receipt or audit of a Monthly Account should be made as soon as the awaited event takes place

Monthly Closing.

765 After the Superintendent has completed the concurrent review of the accounts of a month (*vide* Articles 523 to 525) all entries in the columns "Amount placed under objection" and "Amount cleared" for the month should be totalled, separately for each class of objections, and a general abstract should be prepared in a separate section of the Book. The Superintendent should examine *and initial this abstract*.

1. The progressive totals of each class of objections should be carried forward from month to month and the unadjusted balance from year to year, but in respect of objections relating to appropriation, see Articles 766 and 767.

Annual Closing.

766. The Objection Book should be closed annually and the balances of outstanding objections (except those in respect of appropriations, *vide* Article 767) should be carried forward to the following year's Book, the entries being attested by a member of the superintending staff. In the Objection Book of the new year, all such items should be noted (in relevant groups) in a separate section thereof If the outstanding balances thus brought forward relate to two or more years, the balances of each year should similarly be registered in a separate section. This action, however, cannot be completely taken until the Supplementary Account of the year has been audited, but it is permissible without waiting for this event to transfer to the new year's Objection Book such items of the old book as may be affected by the accounts of the new year audited before the Supplementary Accounts The Superintendent is, however, responsible that corrections, if any, due to the Supplementary Account are carried out neatly in the new Objection Book, in due course, by *plus* or *minus* entries, as the case may be, made with suitable remarks

767 Unsettled objections for (1) "want of appropriation" and (2) "excess over appropriation" should not be carried forward to the new year's Objection Book, but the Gazetted Officer in charge should see that necessary action has been taken in accordance with Articles 736 to 738.

Quarterly Reports to Government of India.

768. The Accountant General should submit to the Government of India in the Department of Industries and Labour (Public Works Branch) by the end of the month following each quarter a consolidated statement in duplicate in respect of works expenditure, showing all outstanding objections which require the orders of the Government of India or the Secretary of State for their clearance. The following instructions should be observed in preparing this statement :—

(1) The total expenditure on the project as a whole, whether incurred in one or more divisions, should be stated, and not that on individual working estimates. When a project extends over more than one Audit circle, the Audit Officer of the circle in which the bulk of the expenditure on the project is to be incurred should obtain from the other Audit Officers all information, relative to their portions of the project, necessary for reporting the irregular expenditure

(2) The total amount of sanctions to working estimates of the project and the provision sanctioned for the project as a whole should be stated in all cases where it is necessary to indicate that the local Government has exceeded its powers of sanction. The submission of this report to the Government of India will not dispense with the action which the Accountant General should take towards clearance of objections ; *vide* Article 721.

(3) The month and the year, from which each item is outstanding should be noted in this statement.

Chapter 42.—Objections on Other Trasactions.

Objection Statement—
Form and Preparation . . . 769
Despatch 771
Disposal and Return . . . 772
Auditor's Responsibility . . . 773
Retrenchment Slip . . . 774
Objection Book—
Form and Contents . . . 776
Advances Recoverable . . . 778
Suspense Account 781
Items adjusted but awaiting Clearance 783
Service Payments for Recovery . 784
Adjustment—
Adjustment Register . . . 785
Recoveries of Overpayments . . 790
Closing of Objection Book . . 794
Broadsheet of Advances and Suspense 795
Broadsheet of Departmental Adjusting Account 795-A
Watching and Testing—
Abstract of Objections . . . 796
Review of Objections . . . 797
List of Outstandings . . . 798
Combination of Objection Statement and Objection Book . . . 799
Annual Review of the Working of Treasuries 800

Objection Statement.

Form and Preparation.

769. In most cases audit objections should be intimated direct to the disbursing or other responsible authority in special printed audit memoranda and other half-margin forms. The Treasury Officer should be addressed only when recoveries have to be ordered, or in respect of objections for the removal of which he is directly responsible. Such intimations, together with important treasury irregularities and directions or enquiries arising out of accounts, should be sent to him through Objection Statements (Form 76). The district auditor should have before him, at the time he deals with the accounts or vouchers, the requisite Objection Statements, special printed audit memoranda and other half-margin forms, and should write these up, as each point requiring notice becomes evident during the course of his inspection of the accounts and audit of the vouchers. All objections, whether communicated direct to responsible authorities or to the Treasury Officers, should be entered in the Objection Book. A Check Number Book should be kept up in each audit section showing the issue, return and disposal of these audit memoranda and half margins.

No. 97.

Page 297, Article 769—

(i) *Insert* the following as "Note 2" below this Article *numbering* the existing Note as Note 1 :—

NOTE 2.—Printed audit memoranda and other half margin forms should be dealt with in the same manner as the objection statements.

(ii) *Substitute* the word "auditor" *for* the words "district auditor" in line 8 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 97, dated the 1st June 1936.]

770 There should be two Objection Statements for each month,—one having reference to the first schedules of payments (which ought to reach the Treasury Officer before the end of the month, so as to guide him in his next month's payments), and one to the second schedules and the Cash Account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 204) are duly entered in the statement before despatch, unless a separate Objection Book is kept up by the other section

[illegible] The Accountant General may at his discretion arrange in order of time, [illegible] connection with the first schedules of [illegible] the completion of the work, including [illegible] s, be delayed beyond the 10th of the following month Important objections [illegible] l, however, continue to be sent out as soon as they are detected The Accountant General, Central Revenues, is allowed 15 days extra for the completion of the work connected with the first Schedules received from those treasuries which are situated in remote localities

1 Receipts entered in the Objection Statement will, of course, have the second column (for number of voucher) blank. The words "and of the Cash Account" should be struck out of the heading of the Objection Statement on the first Schedules

Despatch.

771 Each Objection Statement will go out in original, under the signature of a Gazetted Officer, after the review of audit and objections prescribed by Articles 209 to 212 Before despatch (which must not be delayed) the objection must be neatly posted into the Objection Book (Form 78) by the ~~district auditor~~ Each Superintendent should keep a memorandum book for note of the Objection Statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the Objection Book of all the items in the passed statement, whether or not their amounts are carried into any money column

Disposal and Return.

772 The return of the Objection Statements must be watched for with equal care They are due to be returned a fortnight after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal, while the other items are replied to The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see Articles 19 and 20, Civil Account Code, Vol I) ; and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions.

Auditor's Responsibility.

773 The ~~district auditor~~ is responsible for the prompt disposal of the Objection Statement when returned, and when a recovery is ordered, or a sum is charged under Advances Recoverable at the personal debit of a named Government servant, he is responsible for following up the item and watching its recovery. Though the Government servant concerned be transferred to another ~~district~~, the item will not be removed from the

Objection Book of the old to that of the new ~~district~~, but a note of the transfer will be made , it will, of course, be noted on the Last-Pay Certificate by the Treasury Officer whom he leaves, and may also, with advantage, be notified by an octavo slip to the one who will pay him in future On the occasion of a transfer of a gazetted officer against whom an order of retrenchment has issued, the gazetted officer's auditor (if the bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the slip of warning to the new Treasury Officer.

1 If it be necessary to make a recovery from a Government servant who has passed under the jurisdiction of another Accountant General, warning should be given on the Last-Pay Certificate or by a special letter if the certificate has already issued. In such cases the objection should be entered in the Objection Book, but with a note that requisition for recovery has been sent to the new Audit office.

Retrenchment Slip.

774. When it is considered necessary to order the recovery of any erroneous payment, the Accountant General should send warning to the Government servant or the head of the office concerned by a slip in Form 77, in which the ground of the retrenchment should be clearly stated (an advice being invariably sent to the Treasury Officer at the same time). This slip will give the Government servant retrenched an opportunity of forwarding to the Accountant General an explanation which may cause the recovery to be dispensed with The withdrawal or modification of an order for recovery should be communicated both to the Treasury Officer and the Government servant concerned.

1. The procedure for obtaining compliance with orders of recovery in cases in which difficulties may arise is stated in Article 158

775 On similar slips should be notified short payments or over-deductions they should be noted, too, for future guidance in the Objection Statements, but need not be entered in any money column of the Objection Book, for the Audit Department has done its duty when it has warned a Government servant that he has a further claim, and cannot compel him to prefer it.

Objection Book.

Form and Contents.

776. The Objection Books (of which there must be one for each treasury or Departmental Account) are the permanent office record of entries which have been made in the Objection Statements prepared upon the examination of each schedule of payments and of the cash account. But, besides these objections, they contain also note (1) of *all amounts charged* under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. They are in Form 78, having the heads noted hereunder, of

which the first two have corresponding ledger heads, and the others have not. Entries pertaining to two months' accounts should not be entered on the same page.

Advances Recoverable.

Suspense Account—

Receipts.

Charges.

Items adjusted but awaiting final clearance

Service payments for recovery

1. When the Gazetted Officers' bills or other classes of bills are audited by separate sections, separate objection books may be kept in those sections

2 For objections in respect of appropriation audit see Article 737.

777 The amount of entries which may not require action by the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income-tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances Recoverable.

778. Under "Advances Recoverable" will appear moneys advanced for miscellaneous purposes under special authority and recoverable in cash, and sums overpaid on vouchers other than those for service payments Neither loans to municipalities or private persons made under orders of the central or local Government and bearing interest, nor advances to cultivators (*takavi*), nor advances for rest-camps (*bardasht-khana*), nor permanent advances, nor special classes of advances need appear here, as they are recorded in separate registers Payments made on account of Government expenditure must *never* be held under "Advances Recoverable," on the ground that further proceedings in audit are necessary for their final admission ; the head will cover only items which are, from their inception, debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal pay and allowances Personal pay and allowances of any kind in respect of an assignable period paid before they are due are charged to the same head as when paid after they are due.

1 If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit, observation, and recovery

2 Advances for compensation for land should be debited to "Advances Recoverable" and retained under that head until receipt of vouchers in Form C, CC, D or E (*vide* Appendix 7 to Civil Account Code, Volume I), when the amounts should be transferred to the debit of the department concerned

779. This column will show also advances made elsewhere (Article 245) and advances which enter through formal transfers in account ; the entries will thus differ from those of the Classified Abstracts by the amounts of these two classes, though the provincial total of the broad-sheet will agree with that of the Detail Books, including transfers.

780. After the Objection Books for March have been closed, it may be found necessary in the March final accounts to adjust amounts already placed under objection or to place fresh items under objection. In opening the Objection Book for the new year, separate pages should be provided, after the pages containing the entries of the outstandings of the previous year, to record the objections raised in March final. Similarly, in the Adjustment Register there should be a separate page or pages for the record of adjustments made in March final. The entries in these records should be totalled monthly at the time of closing the Objection Book for subsequent months, and the net debit or credit resulting therefrom should be worked out and added to or deducted from the balance of the Objection Book for the month so as to work out in a separate entry at the foot of the Objection Book the correct balance of objections outstanding at the time. The above procedure will be followed till the accounts for March final are closed, i.e., ordinarily for the first three months of the new year. When the accounts for March final are closed, the separate objections and adjustments under the heads "Objection Book Advances" and "Objection Book Suspense Account" should be totalled, and the totals posted into the March final column of the Broadsheet (see Article 795) for the past year, and the correct closing balance worked out. The difference between these totals should also be added or deducted, as the case may be, at foot of the March Objection Book for the past year so as to make its balance agree with the broadsheet and the Ledger. This agreement should be made and certified by the Superintendent.

NOTE 1.—Items under objection, the amounts of which are not entered in the money columns of the Objection Books, need not be transferred to the Objection Book for the new year until the March final accounts are closed. The settlement of any such items prior to that date should be noted in the old Objection Book.

NOTE 2.—The transfer of other outstanding items to the new year's Objection Book may at the discretion of the Accountant General be deferred until after the close of the March final accounts, the adjustments made in the meantime being noted against the entries in the old Objection Book.

Suspense Account.
No. 101.

Page 301, Article 781 (a)—

(i) *For* the words "District officers" in line 10 of this Article *substitute* the words "officers concerned".

(ii) *For* the word "debit" in line 1 of this Article *substitute* the word "debt".

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 101, dated the 1st June 1936.]

and included in the aggregate receipts of the month relieve the Accountant General of [illegible] correspondence what their real nature is an[illegible]it of the proper head by debit to the head [illegible] be made the subject of special correspondence with ~~District Officers~~, but must, in all cases, be notified in the Objection Statement and their amount entered in the column of the Objection Book headed "Items adjusted but awaiting final clearance."

(*b*) In the debit column will appear items of charge for which such particulars are not given as will enable the Audit office properly to classify them ; it is hardly necessary to say that a debit under this head so caused reflects discredit on the Treasury Officer concerned. If, however, the only point of doubt is whether a particular item of expenditure should be treated as Central or as Provincial, it should not be charged to "Suspense" but to a proper service head of account and shown as appertaining to the Government which actually incurred the expenditure If it be subsequently decided that the expenditure should be finally recorded against another Government, the correcting adjustment will be made in the accounts of the year in which the decision is taken unless it was anticipated and provided for in the grant of the previous year, the accounts of which have not been finally closed

782 Further, the debit column, will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head

Items adjusted but awaiting Clearance

783 The third head will contain those items to which technical objection is taken, unexplained receipts [see Article 781 (*a*)] payments on abstract contingent bills not covered by countersigned bills, and in fact all items which cannot be finally admitted in audit It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted

1. If extract registers of deposit receipts do not arrive in time for audit before closing the Objection Book, the amount shown in the Cash Account should be noted in the third column of the Objection Book , but no entry need be made in any money column When registers of payments are not forthcoming, their amounts should be dealt with in the same manner Particular care must be taken to write off these objections when the registers are received

2 Cash remittances, even though a complete voucher is absent, should not be entered in the Objection Book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in the ordinary course into the Objection Book as "Advances Recoverable"

3 An item of temporary advance of postage stamps (*vide* Article 520 of the Civil Account Code, Volume II, 8th edition) appearing in the *plus* and *minus* memorandum should be promptly entered in the Objection Book, in the column "Items adjusted but awaiting final clearance." the objection being removed when the adrance is adjusted by an addition to the stock in the *plus* and *minus* memorandum

Service Payments for Recovery

784. In the last column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been

overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

1. The amount of gratuity to be refunded by a person re-employed (Civil Service Regulations, Article 511) should be noted in the audit register for recovery. Recoveries will be credited to the Government (or Governments) which had met the charge on account of the gratuity. The fact of the complete refund of the gratuity should also be noted in the History of Services or in the Establishment Returns, according as the person concerned is a gazetted or a non-gazetted Government servant.

2. Those advances made in England to Government servants, which are treated as final charges in the Home accounts, should be noted in this columns for recovery.

Adjustment

Adjustment Register

785. As the objectionable items are adjusted in whole or in part—

Advances, by credit to Advances Recoverable,

Suspense, by credit or debit to that head,

Uncleared items, by being cleared,

Service payments for recovery, by recovery or by removal of the objection,

the adjustment is to be posted in the Adjustment Register (Form 79), and also against the original item in the Objection Book.

786. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent or Assistant Superintendent will initial each entry in proof of his having examined and found it correct in every particular.

1. If an advance or suspense item charged in district or department A is recovered in district or department B, the adjustment of it must be recorded in the Adjustment Register and Objection Book of district or department A only. This is another source *of difference between the Objection Book and the Classified Abstract—vide Article 779.*

787. In the Objection Book in the columns of *amount* under "Mode of adjustment" will be entered each successive fragment disposed of; each entry in the Adjustment Register must have its distinct answering entry in these columns and both entries will be initialled by the Superintendent at the same time.

1. In the case of objections against which no amounts are entered in the money columns of the Objection Book, no entries should be made in the Adjustment Register.

2. The entry in the Objection Book of each adjustment may be certified by the initials of the Superintendent, provided that the entry is made in the Adjustment Register clearly and in all cases in which the order communicating the objection has not been fully complied with on the authority of an order signed by the Gazetted Officer in charge. The Gazetted Officer will, of course, review, not only the Objection Book, but also the Adjustment Register at frequent intervals.

788 If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the Treasury Officer or other authority or Government servant, and noted in the Objection Book below the original objection or as a foot-note to it

789. But if the explanation of the items shows that it belongs to the "Advances Recoverable" or "Suspense" class (*e g*, a deposit repayment is objected to for want of a voucher, which, when it is received, turns out to be for a less amount than the charge), the item will be adjusted so far as regards the column "Awaiting clearance," but again be brought on the Objection Book, in the new month, under "Advances Recoverable" or "Suspense" Reference will be made both in the adjustment and in the new objection to the transfer entry by which the amount is charged to the new head

Recoveries of Overpayments.

790 Recoveries in respect of overpayments made during the current year will be ordinarily adjusted by deductions from the current year's charge under the detailed head previously overcharged. Recoveries on account of overpayments in a previous year should be brought to account as receipts of the department concerned or, in the case of the departments not having a corresponding receipt head, should be credited to the major head XXXV—Miscellaneous.

791 If a recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same detailed head, no adjustment is necessary, the short payment and short charge in the Classified Abstract ~~and the Detail Book~~ on the later voucher is a set-off against the excess payment and excess charge on the earlier.

792 Recoveries relating to overpayments of the current year which are made in cash or by short payment of items not chargeable to the same detailed heads as were previously overcharged, and all recoveries relating to overpayments of a previous year, whatever the mode of recovery, will be credited in the first instance to the suspense head "Recoveries of Service Payments" and appear under that head in the Classified Abstract ~~and the Detailed Books~~ Hence through the medium of the transfer book, they will pass to the credit of the proper heads in accordance with the rule in Article 790 There should be only one transfer entry each month for adjusting the recoveries of each ~~distract~~

793 When an amount is outstanding for recovery against a Government servant and money is also due to him by the Government, but has remained undrawn for a considerable period owing to the death or resignation of the Government servant or any similar cause, the Audit Officer may adjust the amount due by the Government servant against the amount due to him by the Government, and thus clear the Objection Book A bill from the head of the office should be called for in the case

of Government servants who do not prepare their own bills and a note of adjustment should be made both in the Objection Book and in the Audit Register.

Closing of Objection Book.

794. After despatch of the Objection Statements on the second Schedules of Payments and the Cash Account, the money columns in the Objection Book should be totalled, the balance of the past month should be added, the totals of adjustment should be made in the Adjustment Register and entered in the Objection Book, and the balances struck. The Superintendent will sign the certificate at the foot of the page or last page of the Objection Book for each month, which will be closed and balanced on the 29th of the following month

1 The difference between the totals under "Advances Recoverable" in the Objection Book and in the Classified Abstract is explained in Article 779. In the same way the totals under "Suspense" differ by the items written back on disallowance from Accounts Current (Article 782) There will also be differences when an item adjusted in the accounts of one district or department is entered in the Adjustment Register of another (see Note 1 under Article 780). The Superintendent will sign the certificate after personal inspection of the Adjustment Register of the other district or department

2 The outstanding balance in each column of the Objection Book is to be carried forward from month to month and from year to year

3. The Accountant General, Central Revenues, is allowed one month extra for closing his Objection Books, which should be closed and balanced on the 29th of the second month

4. The due date for closing the objection books relating to Forest Accounts is the 6th of the second month following that to which the accounts relate

Broadsheet of Advances and Suspense

795. A broadsheet in Form 80 is maintained of the debits, credits, and balances under the heads "Objection Book Advances" and "Objection Book Suspense Account" The debits and credits are posted monthly from the Objection Book and Adjustment Register, and their Provincial totals are agreed monthly with the postings in the Ledger and the broadsheet submitted to the Gazetted Officer in charge for inspection The opening balances are brought forward from the past year's broadsheet after the correct balances are worked out in it in the column for March final as stated in Article 780 The monthly balances in the new year's broadsheet can then be struck, and will agree with the ledger balances month by month

As the original entries under Suspense Receipts are wholly unconnected with the original entries of charges under Suspense, there should be one broadsheet for Suspense receipts and one for payments

All the balances shown on the broadsheets of Advances and Suspense should, for purposes of verification and control, be resolved quarterly into the items of actual transactions, which should be reviewed by the Gazetted Officer

1. The general accounts of Advances Recoverable and Suspense upon the Ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection book Advances" or "Objection-book Suspense Account," and the balance of it should be agreed with that of the broadsheet made up as prescribed in the rule.

Broadsheet of Departmental Adjusting Account.

795-A For each detailed ledger head subordinate to the suspense head "Departmental Adjusting Account", the departmental auditor will maintain a broadsheet of debits and credits in Form 80-A The original entries in the broadsheet should be posted monthly from the schedule of receipts and the second schedule of payments of each treasury, and from the suspense slips representing items transferred from other sections. The adjusting entries, which will be *minus* credits or *minus* debits, should be posted from the departmental abstract and the differences worked out. The *net* total difference for the audit circle should be agreed with the postings in the ledger and a memorandum of reconciliation prepared as shown in Form 80-A wherein the progressive difference from the beginning of the year will be resolved into the individual items of which it is composed The Superintendent will then sign the certificate at the foot of the broadsheet, which should be submitted to the Gazetted Officer in charge, with the memorandum of reconciliation, not later than the 10th day of the second month following the month to which the broadsheet relates

Note—If the number of suspense slips received in a section be sufficiently large, a receipt register may be maintained in a suitable form, and the total amount transferred through the suspense head as worked out in that register may be posted as a single original entry in the broadsheet

The Gazetted Officer and the Superintendent should exercise special care to see (1) that the adjustment of the credits and debits to the Departmental Adjusting Accounts is not neglected (2) that the clearance is effected in the accounts of the month to which the transaction relates and (3) that in any case no difference is allowed to remain unadjusted for more than one month

Watching and Testing

Abstract of Objections

796 An abstract in Form 81 must be attached to each Objection Book. The previous year's balance posted in the first column on the opening of the book will be the preliminary balance in last year's abstract as detailed in the list prescribed in Article 798 Later on, this will be corrected in red ink into the March final balance as worked out in last year's Objection Book and Abstract of Objections The other entries in the first column will be made at the closing of each month The adjustments of each month should be distributed over the heads of objection from the information in the Adjustment Register, and posted in the proper line at the time of closing the book for the month

Review of Objections.

797. It is the duty of the Gazetted officer concerned to watch carefully all outstanding objections. Every item left unsettled for three months should be entered in Part I of a register of outstanding objections When an item has been outstanding for six months it should be transferred to Part II of the same register A summary of all correspondence relevant

No. 122.

Page 307, Article 797—

Insert the following as a "Note" below this Article :—

"NOTE :—If the results of the review enjoined by Article 795 are satisfactory as disclosing very few items the Accountant General may at his discretion dispense with the review of outstanding objections through this register and have the individual items entered in the quarterly analysis."

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 122, dated the 1st October 1936.]

No. 104.

Page 307, Article 798—

Insert the words "or department" after the word "district" in lines 1 and 5 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 104, dated the 1st June 1936.]

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of each district ...
brought out at the bottom of the column for preliminary balance in the abstract prescribed in Article 796 in the Objection Book, and the comparison should be made and initialled by the Superintendent after agreement of the advances recoverable and suspense balance with the March preliminary balance in the broadsheet mentioned in Article 795

The list should be inserted in the new Objection Book as part thereof

NOTE—The list may at the discretion of the Accountant General be made up after the close of the March final accounts (see Article 780, Rule 2), and the procedure described in this article suitably modified

Combination of Objection Statement and Objection Book.

799. An alternative plan by which the Objection Book is replaced by the file of original Objection Statements on their return from the treasury has been tried with success in some Audit offices, and it may be adopted by any Civil Audit office at its option.

The Objection Statement is drawn out in Form 82, which adds to the ordinary Objection Statement the adjustment columns of the Objection Book It also contains on the final sheet of the objections on the second Schedules of Payments the closing entries of the Objection Book.

As under this plan the Objection Statement must contain all the objections hitherto entered in the Objection Book, even objections for want of detailed bills and those communicated to the officials concerned by separate audit memoranda should be included in it.

1 This scheme need not be applied to objections raised by Special Audit Branches (*e g*, Gazetted and Pension Audit), or by the Account Current Branch where district arrangement is not observed.

Every adjustment should be recorded at once in the Adjustment Register and also in the Objection Statement If, however, any adjustment cannot be entered simultaneously in the latter owing to its not having been returned by t[illegible] ould be placed against the item in [illegible] the record may be copied into the [illegible]

The Abstract of Objections (Form 81) will be maintained under this alternative plan also. This abstract and the Adjustment Register will be closed on the 29th of the month, as laid down in Article 794. The closing entries will be made in the final sheet of the objections on the second Schedules of payments on its return from the treasury.

Annual Review of the Working of Treasuries.

800. If the local Government so desires, the Accountant General should submit annually to the local Government a review of the working of treasuries, in such form as may be settled locally. This review should not, however, deal with the matters now under the control of the Controller of the Currency, as the local Government should, if necessary, obtain such information from the Deputy Controller of the Currency concerned.

NO. 35.

Page 309—

Substitute the words "Audit Reports" *for* "the Report of the Audit Officer thereon" wherever the latter occur.

[Audit Code, Vol. I, 1st Edn. (Ind Rep), No. 38, dated the 1st October 1935.]

801 to 829. *Deleted.*

PART VII.

INSPECTIONS.

830 Inspections of Public Works Offices and treasuries are conducted in accordance with the instructions given in Chapters 44 and 45 If in addition to these instructions, any detailed or supplementary instructions are considered necessary for the guidance of the inspecting officer, such instructions should be prescribed in the local manuals, *vide* also Article 872 The use of any form of questionnaire is prohibited The inspecting officer will remain responsible for the efficiency of the inspection work as a whole, though in accordance with the local instructions or local usage, some of the items of work may be entrusted to the subordinate staff.

Chapter 44 —Inspection of Public Works Offices.

Introductory . .	830-A	Review of Divisional Accountants' Audit . .	855
Objects of inspection . .	836	Arrears . . .	856
Test-Audit of Accounts of one Month	837	Advice to Departmental Officers .	857
General Examination of Accounts .	843	Inspecting Officers' Reports . .	858
		Disposal of Reports . .	862

Introductory.

830-A. The Accountant General should arrange for the inspection and test-audit of the accounts of each Public Works division, at least once a year, by a gazetted officer of his establishment

1 Junior gazetted officers with less than five years' service should ordinarily not be entrusted with this work, otherwise than as assistants to a senior officer.

831 The inspecting officer should be assisted, at the inspection of each divisional office, by a staff adequate to complete the inspection of any office, the work of which is not exceptionally heavy, within six days The staff must comprise at least one experienced accountant Inspection work is important and requires special qualifications and the staff should be carefully selected

832 The work of test-audit and inspection should ordinarily be conducted at the headquarters of the Divisional Officer, but it is open to the Accountant General to require the account records of a few sub-divisions or subordinate offices, every year to be inspected in the offices concerned.

1. In the United Provinces, each district office of the Buildings and Roads branch is required to be inspected at least once in two years This inspection does not, however, dispense with the necessity of the test-audit, at least once a year, of the accounts of the entire division, *vide* Article 830 A Subject to this requirement, the actual distribution of the work to be done at the inspections of the divisional office, and of the district offices subordinate to it, is left to the Accountant General

2. The inspection of a district office of the Buildings and Roads branch in the United Provinces, or of a sub divisional or subordinate office in any province, may be entrusted to an experienced *Senior Accountant, if, at the time of the inspection,* the officer in charge of the office inspected is not a gazetted officer

833 The Divisional Officer should be given sufficient notice of the probable dates of inspection and requested (*i*) to obtain the necessary books, papers, etc., which should be specified, from his subordinate offices, and (*ii*) to be present at his headquarters (*vide* paragraph 104 of the Public Works Account Code) to meet the inspecting officer in time to discuss the results of the inspection with him.

1. In the case of many records, a general scrutiny has to be applied to all entries made therein since the date of the previous inspection In some cases, it may be sufficient to require the records of a shorter period to be produced, in others, it may be desirable to ask for the production of documents covering a longer period, *e g*, Works abstracts for a few works Again, it may be advisable to name certain records specifically, *e.g*, a number of measurement books selected by reference to audited vouchers. The records required for production should be selected by the Inspecting Officer himself, care being taken not to disclose the name of the month, the accounts of which it is proposed to test-audit, nor to specify (without simultaneously naming a few other works) the works the accounts of which are to be examined in detail.

If important records are not produced at an inspection, every possible step should be taken to obtain their production. If such efforts are unsuccessful, the omission should be specifically mentioned in the report and such records should be obtained for examination in the Audit Office if such examination be deemed necessary.

2. Whilst it is desirable to give Divisional Officers enough time to collect the necessary records, the notice of the inspection should not be longer than is necessary for the purpose The tour programmes of Inspecting Officers should be treated as confidential until the notice of the inspection is actually addressed to the Divisional Officer concerned.

3. The provisions of this Article do not apply to cases in which the Accountant General deems a surprise visit to an office, by an Inspecting Officer, necessary. In such cases the procedure to be observed for avoiding inconvenience to the office concerned (*vide* Rule 13 of the Auditor General's Rules) will be determined by the Accountant General.

834. The undermentioned documents should be supplied to the Inspecting Officer from the Accountant General's office —

A complete set of the audited accounts for one month, with schedule dockets and vouchers, and also foils of paid cheques relating to the accounts of that month

If the local Government, under Rule 2 to Article 77, Civil Account Code, Volume I, has authorised the non-submission to audit of the journals of lower subordinates and members of the petty and irrigation revenue establishments—one or two Abstract Travelling Allowance Bills, C. A. C Form 13, of the division cashed during any month at the treasury at which the Divisional Officer is authorised to present establishment bills.

The last annual Account of Interest-Bearing Securities.

The last Half-Yearly Register of Stock, and Register of Tools and Plant, if still in the Accountant General's office.

A memorandum, signed by the Deputy Accountant General, of points noted from time to time since the previous inspection as requiring special attention or examination on the spot (*vide* Article 516), *e.g*, delays in the clearance of any arrears in work or of any outstanding suspense or other balances.

835. The Deputy Accountant General should single out one major work, or two minor works, whether completed or in progress, for a complete analysis and examination of their accounts since commencement, and supply to the Inspecting Officer all Schedule Dockets (with vouchers) relating thereto

1 The Inspecting Officer will, however, be at liberty to analyse in detail the accounts of any other work or works, in case he finds this desirable on the spot but he should report his reasons to the Deputy Accountant General

Objects of Inspection

836. The primary objects of this inspection are (*i*) to apply a test-audit to such accounts, vouchers, etc, as are not audited in the Accountant General's Office or as cannot be completely checked except at a local audit, (*ii*) to see that the initial accounts from which the accounts rendered by Divisional Officers are compiled, or on which they are based, are properly maintained in the prescribed forms, and (*iii*) to see that the Divisional Accountant posted by the Accountant General discharges his duties satisfactorily and is up to the mark

Test-Audit of Accounts of one Month

837 All unvouched cash and transfer entry charges, as shown in the Schedule Dockets taken from the Accountant General's office, should be audited in detail. It is not sufficient that the total amount of such charges agrees with the total of the vouchers produced for examination. It should be seen (1) that there is on record a voucher correct in all respects, in support of each item of expenditure which is not required to be submitted to audit (*vide* paragraph 576 of the Public Works Account Code), appearing in the several Cash Books and the Transfer Entry Book, (2) that the charge is in order, (3) that it is traceable into the Schedule Docket concerned, and (4) that in the Schedule Dockets there are no items treated as unvouched charges, which should not have been so classed. It should be seen in particular that all the vouchers were checked by the Divisional Accountant at the proper time and duly cancelled, as required by paragraph 555 of the Public Works Account Code

838 The audited vouchers of the selected month, taken from the Accountant General's office should be examined to see (1) that the quantities paid for are traceable with the supporting details, in the records of measurement quoted in the vouchers, (2) that, in each case, the record of measurement itself is in order, (3) that the rates at which the several items of work or supply shown in a voucher were paid for, are in accordance with the terms and conditions of the relevant agreement, indent, or order, etc., and (4) that those terms and conditions had been duly sanctioned by competent authority before the liability was incurred, and are not open to any audit objection.

839. The foils of paid cheques brought from the Accountant General's office should be checked in detail with counterfoils, Cash Books and vouchers to verify that payments have actually been made to the persons entitled to them. The endorsements and acknowledgments of the payees on cheques should be intelligently examined to see whether they give rise to any suspicion of a fraudulent payment. The endorsements on the paid cheques should be connected with the quittance on the relevant voucher or vouchers, and *inter alia* it should be investigated whether any divisional employee figures in them The Inspecting Officer may himself exercise the scrutiny prescribed in this Article or may entrust it to his staff. The fact of the necessary scrutiny having been exercised should be recorded in the office notes relating to the inspection

Cheques which have been paid by the treasuries of another audit circle need not be obtained for the purpose of exercising the scrutiny prescribed in this Article unless the Deputy Accountant General directs otherwise

NOTE.—The Accountant General may at his discretion prescribe that only a percentage of the paid cheques of the selected month should be checked as prescribed in this Article, the percentage to be prescribed should not, however, be less than 10 per cent

840 (*a*) It should be seen next that, if any of the vouchers and transfer entries of the month, including those taken from the Accountant General's office, affect the Stock account, or the accounts of works, the charges or credits to those accounts are shown correctly under the appropriate sub-head or suspense account and in the Contractors' Ledger or the materials account concerned If any charges relate to collection of road metal, the corresponding entries in the Road Metal Return should be traced

(*b*) All transfer entries involving the rectification of errors should be examined to see (1) that the rectification was necessary and in order, and (2) that the original error does not disclose a defect in the system of accounting or indicate any financial irregularity

841. The Stock accounts of the selected month should be examined to see that they are maintained in accordance with rule the points of special importance being (1) that the quantities of both receipts and issues have been correctly taken to account (2) that both receipts and issues are correctly valued, and (3) that the issues to works have been charged to the appropriate sub-heads or suspense accounts, and carried to the ledger or materials accounts concerned

842 After the Works Abstracts of the month have been checked, the total charges on each work should be agreed with the total of the relevant Schedule Dockets, and it should then be seen that the Works Abstracts have been correctly posted into the Register of Works and that all entries in the latter were reviewed by the Divisional Officer at the proper time

General Examination of Accounts

843 The initial accounts of cash and stock, the measurement books, muster rolls and detailed accounts of works, for the entire period covered by the inspection, should be inspected and examined generally to see that

they are maintained, and checked, in accordance with the prescribed rules, and that the writings do not indicate any attempt to tamper with the records or to evade the requirements of rules The recorded transactions should be surveyed intelligently, and, if necessary, doubtful and abnormal items should be examined closely Points requiring special attention are detailed in the following articles The more important items of work, to which the inspecting officer should devote his personal attention, are given in Annexure A to this chapter.

844 *Cash Books*—See specially (i) That all receipts of cash as shown in the counterfoils of Receipt Books, P W A Form 3, which have been used by the Divisional Officer, or which are still in sub-divisional offices, are traceable, under proper dates and with correct particulars, in the cash books In respect of counterfoils of receipt books used by officers other than the Divisional Officer, which have already been recorded after check by the Divisional Accountant, only a small percentage of the items need be traced

(ii) That the entries in the current month's cash books are correct, and that the resultant book balances agree, in each case, with the cash in hand *plus* the amounts of imprests and temporary advances, which should be supported by the latest acknowledgments of the officers concerned, as recorded in the last accounts or elsewhere (*vide* paragraph 579 of the Public Works Account Code). The verification of the actual balances of cash is optional and should always be dispensed with in cases in which the officer in charge of the cash chest is not present at the station. But, whenever the cash balance pertaining to a Cash Book is counted, a simultaneous count of all cash balances (with relevant accounts) in charge of the disbursing officer or other custodian of the cash chest is desirable A note of the count, specifying the amount counted both in words and figures, should be made in the Cash Book or account concerned

(iii) That all recent transactions relating to new imprests and temporary advances, or to additions to existing ones, are in order

(iv) That the memorandum of uncashed cheques, etc, as recorded in the divisional cash book of a selected month is correct in all respects

845 *Stock Accounts*—See in particular (i) that issues of stock materials to works are correctly classified under the two categories "Issues to Contractors" and "Issues direct to Works" (paragraph 307 of the Public Works Account Code), that the conditions of paragraphs 308 and 309 of the Public Works Account Code are observed in respect of "Issues to Contractors," and that contractors are correctly charged in all cases and do not derive, directly or indirectly, any unauthorised monetary benefit or aid in consequence of any arrangements in force.

(ii) That there is no unnecessary accumulation of stock materials of any class.

(iii) That "Issue Rates" [x] are fixed in accordance with the rules in paragraphs 193 to 195 of the Public Works Account Code

[x] See slip 7

No. 51.

Pages 314-15, Article 845—

(1) In clause (iii) *insert* the words "and storage rates" after the words "Issue rates" and *alter* the figure 195 to 195-A.

(2) In clause (v) *delete* the word "and" occurring at the end and *change* the comma into a fullstop.

(3) *Insert* the following new clauses :—

(vii) That all important items of new purchases should be examined to see that the purchases have been made to the best advantage of Government either by calling for tenders or by obtaining quotations from different markets dealing with the stores purchased. The market rates shown in the Register for the previous half year and for the current half year should also be taken into consideration in conducting this review. See Rule 1 under para. 205 of the P. W. A. Code.

(viii) That a few items of market rates filled in the Register are examined to see that they are based on the latest quotations or other reliable information.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 51, dated the 1st Nov. 1935]

847. *Muster Rolls.*—The points to be seen specially are (i) That the disbursement of the labour charges, and with it the certification of the disbursements, is not entrusted, as a rule, to officials of a low standing.

(ii) That there is evidence that the record of attendances is checked, at intervals, by responsible officers of the sub-division

(iii) That the cost of labour is not so largely in excess of the value (at current rates) of the work done as to indicate either loss to Government or need for closer financial control.

848. *Accounts of Works.*—The following points should receive special attention —

(i) Whether there has been any tendency to keep the accounts of works open longer than necessary If cases are found in which there has been apparent delay in closing the accounts, some charges should be scrutinised to see whether they indicate any tendency to utilise savings towards unauthorised expenditure

(ii) If cases of marked excesses over estimated rates or amounts are found some should be examined to see whether there has been any financial irregularity or serious error in accounting

(iii) Whether abandonment of work as evidenced by smaller quantities executed than were estimated for, has been invariably accompanied by corresponding savings in cost.

(iv) Whether material modifications of or deviations from the sanctioned estimates of large works or projects have received the sanction of competent authority—see Article 162-A

(v) Whether the sub-head "Contingencies" of major works contains charges not pertaining to this sub-head

(*vi*) Whether charges on account of work charged establishments are in order.

(*vii*) Whether the arrangements in force in regard to "Advance Payments" and "Secured Advances" to contractors are such as not to involve risk of loss to Government, or as not to permit unauthorised aid to contractors.

(*viii*) Whether all balances in the suspense account "Secured Advances" are covered by duly executed indentures in P W A Form 31, which are on record in the divisional office

(*ix*) If materials have been purchased for issue to contractors, whether the provisions of paragraphs 308 and 309 of the Public Works Account Code have been observed

(*x*) A few old items outstanding in the Suspense account "Contractors—Other Transactions" should be examined to investigate the delay in their adjustment, it being seen in particular that there has been no omission to make the necessary recoveries in cases in which any "On account" or "Advance" payment has been made to the contractor in connection with the work

(*xi*) If the sub-head "Additional Charges for Materials issued to Contractors" (*vide* paragraph 312 of the Public Works Account Code) has been opened in the accounts of any major works, a few charges falling under this category should be examined to see that they were correctly debitable to Government and not to the contractor concerned

(*xii*) The materials accounts of a few works should be examined to see that, without sufficient reason, materials are not collected in excess of the requirements of works, that charges debitable to contractors are not shown in materials accounts, that the rules relating to the verification of materials are complied with, and that differences are adjusted in accordance with rule

(*xiii*) Whether the outturn from manufacture operations is priced at rates fixed by competent authority in accordance with rule and whether, if there is a loss or likelihood of a loss on any operation, the causes at work have been investigated to see that they do not indicate any financial irregularity or the fact that the departmental operations are less economical than acquisition of materials by purchase would be

(*xiv*) If any closed accounts of completed or abandoned works were re-opened, the debits or credits booked against the re-opened account should be specially scrutinised to see that no irregularity has been committed

849 The Works Abstracts, and connected accounts relating to one or two selected works (*vide* Article 835) should be examined in detail from the commencement, and all transactions recorded therein should be

analysed and, if necessary, compared with the details of the sanctioned estimates, and with contract agreements, measurement books, stock accounts and other relevant documents, including the schedule dockets (with vouchers) brought from the Accountant General's office.

850. (a) The accounts of interest-bearing securities should be examined to see that the rules relating to them are observed and that the register in P. W. A. Form 85 is correctly maintained and with this object a few transactions of the register should be compared with the entries in the cash book or other account, and *vice versâ*. The securities certified in the last annual Account of Interest-Bearing Securities, P. W. A. Form 86, as being on hand, should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account or the acknowledgments of the authorised custodians, as the case may be.

(b) It should also be seen that the Divisional Accountant applies a similar check at his inspections of sub-divisional offices.

851. If the accounts enumerated below are not required to be submitted to the Accountant General's office for audit, the transactions covered thereby should be audited at the inspection (see paragraphs 577 and 584 of the Public Works Account Code) —

Contractors' Ledger (monthly extracts).

Register of Rents of Buildings and Lands (monthly extracts).

Half-Yearly Register of Stock

Register of Tools and Plant

The extent of the audit to be applied, and the procedure to be observed in each case will be settled by the Accountant General in consultation with the Auditor General

852 (a) All accounts records not specifically mentioned in Articles 837 to 851 should also be inspected and examined generally to see

(1) that the prescribed procedure and forms are in use.

(2) that they are kept up to date and

(3) that there are no financial irregularities or serious errors

(b) Further, it should be seen generally

(1) that the clearance of Suspense and other balances receives proper attention,

(2) that transfer entries in rectification of errors are in order,

(3) that the arrangements for regulating and controlling expenditure in accordance with appropriations therefor are satisfactory, and

(4) that, if there was any abnormal rush of expenditure towards the end of the financial year, it did not involve any financial irregularity, actual loss, manipulation of accounts, or relaxation (actual or probable) of the prescribed procedure for measuring work or supplies, or for examining the claims of contractors and suppliers before payment.

(c) The accounts and documents enumerated below should receive special attention :—

Register of Cheque (and Receipt) Books, Register of Measurement Books Standard Measurement Books, Road Metal Returns, Contract agreements, Register of Transfers awaited, and Service Books of subordinate establishments

1 Advices of Transfer Debit received from other divisions should be inspected in particular to see that any advising *minus* debits were signed by the Divisional Officers concerned personally, *vide* paragraph 499 of the Public Works Account Code

853. If there is a workshop attached to the division, the system of accounts in force should be reviewed to see (1) that it is in accordance with the procedure prescribed (2) that it is suitable, and (3) that the *Pro formâ* accounts are maintained with reasonable accuracy.

854. With a view to testing the correctness and genuineness of the entries in the office copy of the Monthly Account and the supporting registers and office copies of schedules, a number of selected entries should be compared with the corresponding entries in the original accounts taken from the Accountant General's office, and *vice versâ*.

Review of Divisional Accountants' Audit.

855. The Divisional Accountant is charged with certain audit functions, and with the responsibility for inspecting periodically the accounts of sub-divisional offices on the spot. The procedure observed by him in discharging these duties, and the results achieved, should be reviewed by the inspecting officer, who should further consider all the objections recorded in the Register of Divisional Accountant's Audit Objections, P W. A Form 60, record his remarks against each item, and note for incorporation in his inspection report, for report to the Accountant General, or for other suitable action, any objection which, after discussion with the Divisional Officer where necessary, the Inspecting Officer decides not to withdraw When an objection is withdrawn, the full reasons for taking this action (quoting rules if possible) should be recorded

1. A few cases of leave applied for by subordinates should be examined to see that leave was not granted in any case before the applicant's title to it was certified by the Divisional Accountant and that the certification was in order.

2. The audit applied by the Divisional Accountant to Travelling Allowance journals should be reviewed generally to see that they are scrutinised with care and before payment In regard to the Abstract Travelling Allowance Bills, if any, brought from the Accountant General's office (*vide* Article 834), it should be seen that in support of every claim for which a journal was not submitted to audit there is on record, in the divisional office, a journal duly countersigned by the controlling authority and checked by the Divisional Accountant These journals should be rechecked as a test of the accuracy of the Divisional Accountant's audit.

3. It should also be seen with reference to Rule 4 to paragraph 591 of the Public Works Account Code that standard rents, as well as the allowances fixed for maintenance and repairs which are due to be reviewed during the period under audit were punctually reviewed and revised where necessary, a test check being applied to the calculations in a few cases to verify their accuracy.

Arrears.

856. Any arrears or confusion in the account work of the division should receive the special attention of the Inspecting Officer, who, in consultation with the Divisional Officer and the Divisional Accountant, should devise the remedies to be applied and report the same immediately for the orders of the Accountant General , see also Article 540. It should also be seen that irregularities brought to notice at the previous inspection, as well as those noticed by the Divisional Officer or the Superintending Engineer at their respective inspections of offices, have been remedied, and that the correct procedure is being observed in respect of all matters the procedure relating to which was considered defective previously.

Advice to Departmental Officers.

857. The inspecting officer is expected not to confine himself to the audit and inspection work outlined in the foregoing Articles He should avail himself of the opportunity of assisting the officers of the Public Works Department, and Divisional Accountants, with his advice in matters affecting accounts, budget, etc, or the financial regularity of transactions He may even offer suggestions bearing on the economy of public money and is expected to do so in all cases of superfluous clerical work in connection with accounts and audit Such proposals, if recorded in writing, should ordinarily not be embodied in inspection reports but submitted separately to the Accountant General There are various directions in which an intelligent Inspecting Officer can find scope for his enquiries He may find that there are chronic delays either in measuring work done or in making payments after measurements have been taken, and it may reasonably be presumed that such delays lead to enhancement of rates He may notice that no attempt is made to invite competition amongst contractors, or that the arrangements for giving out contracts for work or supplies are otherwise so defective as to suggest that possibly Government does not receive full value for payments made An examination of the authorised Schedules of Rates or a comparative study of them, may show that the data on which estimates of the cost of works are framed for sanction by competent authority are not so satisfactory as to secure economical results He may observe any peculiar features of the revenue receipts or expenditure of the division, which may be suggestive of possible leakage of revenue realised of untapped sources of revenues or of want of attention to economical considerations In all such cases personal discussion with the executive officers, if conducted in a friendly spirit and with a real desire to assist rather than to criticise may lead to practical suggestions which may be welcomed by administrative and executive authorities as likely to result in tangible benefits to the finances of the State

Inspecting Officers' Reports.

858 The results of the inspection should be set forth in two separate documents :—

I The Inspection Report, detailing merely the more important defects of procedure and financial irregularities, and describing briefly the general state of the accounts and the nature of the financial control over transactions.

II The Test Audit Note, embodying all remarks relating to errors and irregularities with which the Divisional Officer is competent to deal finally, and which are not important enough to be brought to the notice of higher authority.

As a rule, trifling matters, which can be and have been set right on the spot or are of no consequence to the finances of the State, need not be mentioned, but if a number of similar points is noticed, it may be desirable to mention the type of error or irregularity, with one or more instances, so that the officials responsible for it may be duly instructed by the Divisional Officer Further, it is desirable that all statements and allegations made, and all figures, should be based on clear documentary evidence, and that, if posible, all relevant facts should be ascertained ,— in respect of points mentioned in the Inspection Report, the Inspecting Officer should himself see all the connected documents. Both the Inspection Report and the Test Audit Note should be completed before the Inspecting Officer leaves the office inspected, and they should not be signed until after the Divisional Officer, if present at headquarters, has been given the opportunity of reading and discussing them and suggesting any omissions or modifications

859 Particular care should be taken in regard to the language and tone of the report, so that no offence may be taken Whilst it is necessary to make it clear, as briefly as possible, how any loss has actually arisen, or to indicate the manner in which loss might have occurred, insinuations must be avoided. It is not sufficient to quote the rule or the order violated ; the actual or the possible effect of such deviation on the financial interests of Government should be explained intelligibly. The Local Government will decide whether the names of officers responsible are to be entered in the report, but, in all cases of serious irregularities, a note of the names should invariably be kept for record in the Accountant General's Office

860 The Inspection Report, as well as the Test Audit Note, as soon as signed, should be forwarded to the Deputy Accountant General. They should be accompanied by a note by the Inspecting Officer enumerating the items (if any) of the Inspection Report which, in his opinion, should eventually find a place in the Appropriation Accounts and Report. He should be careful to obtain all relevant facts in connection with each item and discuss it specially with the Divisional Officer, if possible, and in the note he should state that he has done so.

861. The Inspecting Officer should submit to the Deputy Accountant General a confidential report, written in his own handwriting, on the work and qualifications of the Divisional Accountant as judged mainly

by the quality of the work done by him during the entire period covered by the inspection, especially by the results of the audit checks applied by him. No opinion on the work of the Accountant should be expressed in the Inspection Report.

1. The Inspecting Officer should form an opinion as to the Divisional Accountant's knowledge of the rules and procedure relating to audit and accounts It should be seen that the Divisional Accountant's personal copies of the codes and other books of reference supplied to him are correctly posted up to date.

2. The Accountant General, if he desires, may require the Inspecting Officer to submit similar reports on any clerks of the division who, with the permission of their official superiors, have offered themselves as candidates for appointments under the control of the Accountant General

Disposal of Reports.

862. Both the Inspection Report and the Test Audit Note should be examined generally in the Works Audit Department before they are sent out of the office, and, under the orders of the Deputy Accountant General, remarks which are not in order should be expunged or modified, and those which are not considered to be of sufficient importance should be transferred from the Report to the Note

863. The Test Audit Note should then be sent to the Divisional Officer for remarks and return, and points raised in it should be dealt with and settled in the manner prescribed for Audit Notes, *vide* Chapter 41

864 The Inspection Report should also be forwarded to the Divisional Officer, but in a tabular form providing separate columns for the record, against each item, of the replies and explanation of the Divisional Officer, of the remarks of the Superintending Engineer, and of the final disposal by the Accountant General. The Divisional Officer should be requested to return the report, within a specified period (which should be fixed under the orders of the Local Government), through the Superintending Engineer, and a copy of the report should be sent simultaneously to the latter, inviting his attention specially to any important items or to serious irregularities or other points requiring special or prompt attention A copy of the report as sent to the Superintending Engineer, should be forwarded, at the same time, to the Local Government for information

865 If, on a consideration of the note by the Inspecting Officer referred to in Article 860, it is held that any item in the Inspection Report is likely to find a place in the Appropriation Accounts and Report, it should form the subject of special correspondence with the Divisional Officer or the higher authorities

866. The Inspection Report should be treated as an Objection Statement and dealt with in the manner prescribed in Articles 715 and 753. In the ordinary course, therefore, only those items will be reported to the Local Government which the Superintending Engineer is unable to, or does not, settle to the satisfaction of the Accountant General, or which it is necessary to report, in view of possible inclusion in the Appropriation Accounts and Report or for any other special reason It is open, however, to the Local Government to require that the explanations of the Divisional

Officer and the remarks of the Superintending Engineer shall be forwarded to it for perusal ; in such cases the tabular form of the Inspection Report and the procedure indicated in Article 864 should be suitably amended.

867 *Deleted*

ANNEXURE A

(See Article 843)

The inspecting officer of a Public Works Division should devote his personal attention to all the items of work specified in Articles 855 to 861 He should also personally carry out the following items of work —

(1) Review of all regular contracts as defined in Article 88 of the Central Public Works Department Code, and of a percentage of other agreements, made since the last inspection

(2) Review of the Register of revenue, other than rents, including a review of the procedure for its assessment and realization, special attention being paid to cases where a falling-off is noticed in the revenue derived from any particular property

(3) Review of the system and extent of check-measurements by Divisional and Sub-Divisional Officers and review of the check of measurement books by Divisional Accountants

(4) Review of the balances of stock, the system of acquisition of stores and of stores verification

(5) Review of the accounts of manufacture operations as prescribed in Article 848 (*xiii*).

(6) Review of the banking arrangements, to see that they are generally satisfactory.

It should be seen in particular—

(*a*) in whose custody the current cheque books are kept and by whom the cheques are filled in ;

(*b*) what stock of blank cheque books and receipt books is in hand, where the books are kept, and what account is kept of them. The balance of books in stock should be verified , and

(*c*) whether the certificate of count of cheques is duly recorded by the drawing officer on each cheque book

(7) Review of the cash book on the lines indicated in Article 844 of the Audit Code, including a review of the arrangements for the custody of cash and of withdrawal of money from the cash chest.

(8) General review of the accounts of works the nature and extent of detailed scrutiny being left to the Inspecting officer's discretion.

(9) Review of the following registers and accounts, the nature and extent of the check being left to the discretion of the Inspecting officer :—

(*a*) Muster rolls

(*b*) Transfer entry book

(*c*) Suspense and Deposit Registers

(*d*) Schedule of rates.

(*e*) Register of rents of buildings and lands.

(*f*) Establishment work

(*g*) Monthly accounts

1. It is within the discretion of the Accountant General to add other items to the list according to local needs and circumstances It is also open to the inspecting officer to extend his personal scrutiny to any other points which in his opinion require such scrutiny.

Chapter 45.—Inspection of Treasuries.

Introductory	868	Test-Audit	879
Objects of Inspection	871	Inspection Report	882
Inspection	873		

Introductory.

868. The accounts of each district treasury will ordinarily be inspected once in three years by a gazetted officer deputed from the Audit Office A treasury which needs special attention may, however, be visited more frequently if this is deemed desirable, and a small number of sub-treasuries in which payments are made may also be inspected

869 The Inspecting Officer should be assisted at the inspection of each treasury by a staff adequate to complete the inspection (and test-audit) of any treasury, the work of which is not exceptionally heavy, within three days Previous notice of the dates of inspections is not necessary, but as far as possible, it is desirable to avoid visits to a treasury office on days on which the treasury work is known to be heavy, *e g*, when the accounts returns are due to be prepared for submission to audit, or bills to be examined and paid

870. The Inspecting Officer should be given a memorandum, signed by the Deputy Accountant General, of points (1) noted from time to time since the previous inspection, in the course of the work of the Central office, as requiring special attention or examination on the spot (*e g*, delays in the clearance of any arrears in work or of any audit objections), and (2) which the Deputy Controller of the Currency, or the Local Government, may have desired to be looked into at an audit inspection

1. The Deputy Accountant General should ascertain demi-officially from the Deputy Controller of the Currency, a few days before the proposed date of inspection, whether there are any special points which that officer may wish to be investigated on the spot by the Inspecting Officer

Objects of Inspection.

871 As stated in Article 294 of the Civil Account Code, Volume II, the primary object of the inspection is to assist the Revenue authorities in establishing a system of treasury working strictly in accordance with the prescribed rules It is not intended that those authorities should be relieved of their responsibilities in the matter of management and inspection, but the inspecting staff will see generally that the rules prescribed by the Local Government are duly observed and make any special enquiry which the Local Government may desire. The Accountant General is responsible for seeing (1) on behalf of the Auditor General, that the procedure observed at treasuries meets all the requirements of audit and that the accounts are properly maintained, and (2) on behalf

of the Controller of the Currency, that the orders issued under Rule 16 of the Devolution Rules regarding the custody and handling of treasure and the control of the balances are duly observed.

872. It follows that the procedure to be observed by Audit Officers at the inspection of treasuries cannot be prescribed in detail The general principles to be observed are stated in the following articles and, consistently with these, Accountants General may lay down working instructions for the guidance of Inspecting Officers

Inspection.

873. Above all, it should be seen that the arrangements for the custody and registration of treasure are perfect and complete, that cash and other vouchers and stocks of forms of bills, cheques and Public Works receipt books are handled strictly in accordance with rule, and that the arrangements in force, for dealing with tenderers of money and claimants for payments, are businesslike

1. It is not necessary to verify by count the balance of cash, stamps or opium.

2 It should be seen (1) that the treasurer has given adequate security covered by a proper bond, and that the bond is registered and kept in safe custody, and is tested periodically as may be prescribed, and (2) that the prescribed certificates of the suitability of strong rooms are obtained periodically from the authorities of the Public Works Department.

[illegible] head office or branch

No. 44.

Page 325, Article 874.

Delete the word "Deputy" in line 5 of this *Article.*

[*Audit Code*, Vol. I, 1st Edn. (2nd Rep.), No. 44, dated the 1st Nov. 1935.]

Controller of the Currency [illegible] of treasure are clearly understood by the Treasury Officer and [illegible], and duly observed in practice

1 It should be seen if Currency chests have been opened at all sub treasuries where these are likely to be useful

876 With reference to the rules in the Government Securities Manual for the deposit of Government securities with Treasury Officers, the Inspecting Officer is required in addition to any other action that may be found desirable, to see that the registers and forms prescribed for recording the receipt and disposal of the securities have been correctly maintained, and to verify the securities in custody with the entries in the register concerned

877 The procedure observed in the examination of claims for payments of all kinds should receive special attention, and by the application of a few test checks, where possible, it should be seen whether the various prescribed checks are exercised strictly and with intelligence, whether the prescribed registers are properly maintained, and whether there is evidence that the Treasury Officer is in the habit of

himself exercising checks for which the rules hold him personally responsible With this object, it will be necessary to review some of the objections on which bills and other claims presented by drawing officers may have been returned for completion, alteration, etc, and in the course of this examination it should also be seen whether there is any tendency to raise frivolous and vexatious objections which hamper administration and create friction between the treasury and other offices.

1 The Inspecting Officer should see that specimen signatures of all drawing officers are properly recorded and that the signatures are referred to by the Treasury Officer, as well as by his staff, before passing vouchers for payment In the absence of any other evidence, a personal enquiry should be made of the Treasury Officer and a note of his reply should be placed on record

2 The procedure observed for the identification of pensioners and for verifying their continued existence should be examined in particular

878 The procedure for dealing with cheques, the encashment of which is subject to the limitation of assignments, letters of credit, etc, should be examined specially to see that the rules are complied with

Test-Audit

879 If, under the orders of the Auditor General, the Central audit of any class of payment vouchers paid at treasuries is relaxed and a test-audit has been prescribed, this should be conducted at the inspection. For this purpose, the original vouchers and other accounts documents requiring examination or verification should be brought from the Audit office and the check thereof previously exercised by the Treasury Officer should be completely reviewed

1. The selection of the vouchers, etc, to be test-audited should be made by the Deputy Accountant General.

2 Pension payments are subjected in the Audit office to a percentage check only (Article 337) One month's vouchers should, therefore, be test-audited at the treasury inspections As this check [illegible]
Orders (Treasury Officer's portions) [illegible]
Inspecting Officer to assure himself [illegible]
appear to have been tampered with, [illegible]
the Treasury Officer himself in renewal of original orders of the Audit office, they are true counterparts of the originals It should be seen in particular that pensions in arrears have not been paid without the necessary sanction and that the provisions of Article 331-A, Civil Account Code, Volume II, 8th Edition, have received proper attention on the part of the Treasury Officer.

880. The records connected with objections raised by the Audit office should be reviewed closely (1) to see that they receive due attention, and (2) to ascertain generally whether they are indicative of defective procedure in the treasury or in any of the Government offices dealing with the treasury, which may, with advantage, be brought to the notice of the authorities concerned. The Retrenchment Register should be examined in particular to see that it is properly maintained and that no avoidable delay ordinarily occurs in effecting recoveries.

881. Arrears in the submission of account returns should be rare. Should there be any, they should receive the special attention of the Inspecting Officer. In any case, it should be seen that irregularities brought to notice, and instructions given, at the previous inspection have

been remedied and that the correct procedure is being observed in respect of all matters the procedure relating to which was considered defective previously.

Inspection Report.

882. The results of the inspection should be set forth in a brief Inspection Report, points of minor importance being settled personally on the spot, or communicated to the Treasury Officer, in the form of an Audit Note.

883. The Inspection Report should be completed before the Inspecting Officer leaves the treasury and it should not be signed until after the Treasury Officer has been given an opportunity of reading and discussing it and suggesting any omissions or modifications If the Collector is present at headquarters, any important point in the report should be generally discussed with him if possible.

884. The Inspection Report, as soon as signed, should be forwarded to the Deputy Accountant General It should be accompanied by a note by the Inspecting Officer enumerating the items (if any) of the report which, in his opinion, should eventually find a place in the Appropriation Accounts and Report. He should be careful to obtain all relevant facts in connection with each such item and discuss each item specially with the Collector (or with the Treasury Officer in his absence), and in the note he should state that he has done so

885 The Inspection Report should be examined, in the Treasury Audit Department, before it is sent out of the office, and, under the orders of the Deputy Accountant General, remarks which are not in order, or not important enough for inclusion, should be expunged or modified

886 If, on a consideration of the note by the Inspecting Officer, referred to in Article 884, it is held that any item in the Inspection Report is likely to find a place in the Appropriation Accounts and Report, it should form the subject of special correspondence with the Collector or the higher authorities.

887. The Inspection Report should be prepared in two separate sections, one relating to matters governed by rules administered by the Controller of the Currency, and the other dealing with all other points. [illegible] Article 293 Civil Account Code, Volume II, [illegible] instructions.

No. 45.

Page 327, Article 887—

Delete the word "Deputy" in line 7 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No 45, dated the 1st Nov, 1915.]

Chapter 46.—Outside Audit and Verification of Balances

Outside Audit . . . 889
~~Audit of Currency Accounts . . . 890~~
~~Verification of Currency Balances . 891~~
~~Verification of Balances of Small Gain Depôts . . 892~~
~~Verification of Cancelled Currency Notes . . . . 897~~
Verification of Mint Balances . 899
Verification of Furniture in Residences of High Officials . 917

Outside Audit.

889. The initial accounts maintained in many Government institutions and offices are audited on the spot. Audit offices are also required to audit the accounts maintained by many non-government institutions which are not Local Funds Such accounts are nearly always audited locally Local Governments are responsible for the audit of Local Funds, but in some provinces they have asked the Auditor General to undertake this audit on their behalf In all these cases such accounts are usually examined and audited by special establishments under special local rules, which need not be repeated here

1. The audit of the accounts of Treasurers of Charitable Endowments, as maintained by Accountants General in their capacity as Treasurers under Act VI of 1890 and the rules under it, is conducted annually by the Local Funds Audit Department.

889-A. The Outside Audit Inspection Staff should examine the leave accounts and service books of the non-gazetted staff of the offices or institutions visited by them to ensure that they are kept in a satisfactory manner. A small percentage, say 5 to 10 of all leave accounts, should be checked and cases of the irregular grant of leave should be noticed. In the case of offices which are not inspected locally, the leave accounts of non-gazetted officers should be checked when the inspecting staff visit the headquarter stations of the area within whose jurisdiction those offices are located, for other inspections The local check can be supplemented by central check where the work is much in arrears The leave accounts of such men as are likely to retire before the next inspection takes place should be checked carefully.

Audit of Currency Accounts

890. The accounts of each Currency Circle are audited each month by a Gazetted officer deputed from the Accountant General's office (in Karachi, from the Collector's office), whose report (Form 84) is forwarded to the Controller of the Currency through the Deputy Controller of the Currency concerned The auditor is required especially—

(a) to inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order,

(*b*) to see—

(*i*) that credits on account of notes written off or sent to other Circles are properly vouched and authorised ;

(*ii*) that all note forms sent from other Circles, as notified by the officers in charge, and also those received from Nasik as shown in the invoices received through the Controller of the Currency from Nasik, are duly brought to account ,

(*iii*) that the Monthly Return is a correct statement of the debits, credits, and balances appearing upon the books ; that it is proved and balanced, and that the "value" in balance is equal to the circulation ;

(*iv*) that the balances of notes, coin, and bullion are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Controller of the Currency, and the balance of the foreign Circle accounts by the officers in charge , and

(*v*) that the amounts in the books under examination which relate to the Agencies correspond with those shown in the returns received from those Agencies, namely, the reports of issues and receipts and the certificate of balance at the close of each month ;

(*c*) to examine the cases relating to the claims on lost, wholly destroyed, or imperfect notes and to see that they are disposed of in accordance with the rules in the Currency Department Code under proper sanction ;

NOTE—A 5 per cent monthly check of claims on unregistered notes or claims on registered notes which are mutilated as defined in Rule 2 (*g*) of the Refund Rules or claims for the half value on halves of registered notes is quite enough In respect of the remaining class of cases, a cent per cent check should be done by the Gazetted Officer himself under Note 1 to this Article

(*d*) to check the correctness of all receipt entries in the Receipt Registers from the Intermediate Registers, and of the disposal entries in the Intermediate and the Receipt Registers by reference to—

(*i*) payees' receipts and bonds, if any, for notes paid,

(*ii*) receipts for notes returned to claimants,

(*iii*) acknowledgments for notes transferred to other circles for disposal,

(*iv*) Currency Officer's destruction certificates for notes refused to be paid ;

(*e*) to examine the postings in the Ledger and to trace the value of notes credited to Government in the Exchange Treasury Account ; and

(f) to examine and follow into books all the daily sheets of one day in each month, to be selected at random and without communication with the Currency Officers, the date so selected being named in the audit report

NOTE 1—The detailed audit of the currency accounts laid down in the above article may be entrusted to a senior Accountant assisted, if necessary, by auditors, provided that the Gazetted Officer who exercises general supervision over the audit staff carries out personally the more important items of check and signs the audit report sent to the Controller of the Currency in Form 84

NOTE 2—In the case of the Currency Office at Cawnpore a bi monthly, and not a monthly, audit will be carried out by the Accountant General

Verification of Currency Balances.

891. The officer deputed by the Accountant General (or by the Collector) to conduct the audit laid down in Article 890 will also at the time of such audit verify the balances in coin and notes of the Exchange Department of the Currency Office All notes of the value of Rs. 10,000, Rs 1,000 and Rs. 500 each should be counted For the rest of the notes the total value should be checked with reference to the number of bundles and the number of pieces as recorded on the outside note of each bundle but the contents of at least 5 per cent. of the bundles of hundred-rupee and of fifty-rupee notes and 1 per cent. of the bundles of notes of lower values and also the contents of some Broken packets taken at random should be counted The Coin balance should be tested (1) by counting the number of bags and (2) by verifying the contents of 5 per cent of the bags; this should be done by counting the contents of one bag and then weighing against it the contents of the other bags.

The officer will attach in original to his audit report a certificate to the following effect :—

"Certified that the balance of the Exchange Department of the Currency office was checked by me on the evening of the————and found to agree with the accounts of that day."

NOTE.—In the case of the Currency Office at Cawnpore the check laid down in this Article will be carried out bi monthly and not monthly. (*See* Note 2 under Article 890.)

892. The Accountant General should arrange for the verification of the balances of the Currency offices, on the 31st of March of each year, by a gazetted officer. As far as possible the verification should be so arranged that the balances actually counted and verified are the closing balances of the month of March The reports should be prepared in Form 85 and should be sent to the Controller of the Currency through the Accountant General and the Deputy Controller of the Currency concerned. As it is desirable that the verification should be *completed* on the named day, in order that the balances may be agreed with the books of that day, the officer appointed should begin the work before, of course taking precautions to secure from any interference each parcel of coins or notes which he has examined.

1. When the balance to be counted includes remittances which, at the time of the verification, have not been examined in the Currency Office, the invoiced value of the remittances should be taken as correct for the purposes of the verification and a note to this effect should be made in the report.

NOTE.—As an exception to the general rule, the currency balances at the Harness Factory Vault at Cawnpore and in the Allahabad Fort Vault and the coin balances held in currency vaults 1 and 2 at the Bombay Mint are verified by an Audit Officer only once in three years, provided that all withdrawals or deposits in the interval are made in the presence of such an officer. If, however, an Audit Officer cannot be present when a withdrawal or deposit is made, a fresh verification of the balances should be carried out at the close of the same year.

893. All signed notes of the value of Rs 10,000 each and half the signed notes of the value of Rs. 1,000 and Rs 500 each should be counted. For the rest of the (signed and unsigned) notes in stock, the outside note of each bundle of one thousand notes should be examined, but two bundles of notes of high values (Rs. 50 and above) and one of low values in every ten bundles should be opened, inspected, and put away again after counting any successive hundred notes in it The coin reserve is tested (1) by counting the numbers of bags in each chest, and (2) by verifying the contents of 5 per cent of the bags This is done by counting the contents of one bag, and then weighing against it the contents of the other bags The coin balance in the Exchange Department is proved in the same way, and the note balance in it in the manner described in Article 891 The note balance in the cancelled and foreign note accounts is proved by actual counting. The balances so examined should be agreed with the corresponding account balances of the same date. The bullion reserve in the Mint Master's custody need not be verified at the annual verification

1. The actual "counting" of notes may be done as follows:—The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back and marks the number; the verifying officer then sees that the number of notes folded back makes up the complete bundle But the verifying officer is required to satisfy himself, in all cases except those of low value (Rs 10 and below), that the bundles really contain only notes of one denomination

894 The verifying officer should also compare the balance shown in the Currency office register of valuables with the balances shown in the Registers—

(i) of half and Mutilated Notes (L-23)

(ii) of wholly Destroyed Notes (L-24)

(iii) of Unclaimed Notes (L-25), and

(iv) of Notes received (Intermediate Register) (L-17 or L-20)

and then prove these balances by enumeration of the notes of each description actually contained in the box kept under double locks

NOTE 1.—The note under Article 890 above applies to the verification of Currency balances also

NOTE 2.—The balances in the accounts relating to claims on notes treated as wholly destroyed should be verified with the balances recorded in the manuscript registers kept under double locks of the Currency Officer and Treasurer and then those balances proved by verification of the Government securities and the Savings Bank Pass Book in the personal custody of the Currency Officer

895. *Deleted*

Verification of Balances of Small Coin Depôts.

896 When a sub-depôt of small coin is located in a treasury, its balance will be verified by the District Officer The balances of other

sub-depôts and depôts of small coin on the 31st of March and the 30th of September will be verified by the officer appointed to verify the balance of the Currency office. The verification is done by counting the numbers of boxes and bags of each class of coin in the depot, the seals on the boxes or bags being examined at the same time, and by examining in the manner laid down in Article 893 the contents of 5 per cent of the bags containing silver quarter rupees In addition, the contents of 2 per cent. of the bags or boxes in the case of nickel coin and one per cent. of the bags in the case of bronze and copper coin should be verified by actual counting.

NOTE.—The verification reports of small coin depôts located at treasuries are submitted to the Accountant General Those situated at Currency offices should be submitted to the Controller of the Currency direct by the verifying officer.

Verification of Cancelled Currency Notes.

897. The verification of cancelled Currency notes is conducted under the orders of the Accountant General by a verifying officer, assisted by a staff of clerks (called checkers) and inferior servants The verification may be broadly divided into three stages as follows —

(1) Receipt of notes from the Currency office ,

(2) Verification of notes ,

(3) Punching of notes after verification and their return to the Currency Department

NOTE.—The detailed verification of the cancelled Currency notes in the Currency offices at Karachi and Cawnpore is entrusted, at present to the Currency Officers concerned, but a test check is made by a staff visiting these offices at intervals.

898. The following procedure has been prescribed for the verification at Calcutta and should be adopted with the necessary modifications, if any, at other places

Receipt of notes from the Currency Office

898-A. (1) Particulars of cancelled notes proposed to be taken up for verification should be intimated by the Verification Branch to the Currency office as early as possible on the day of verification or on the previous day The estimate of requirements should be based on the number of checkers actually present on each day and the indent should be so framed that it will keep all the men fully occupied and at the same time leave no surplus notes unverified at the end of the day. When the day's work begins, the bundles of notes required by the verifying officer are removed from the Exchange vaults to the verification section in canvas bags in charge of a Treasurer's representative.

The bags are opened in the presence of the verifying officer, who formally takes charge of the contents and satisfies himself that the number of bundles marked for the day's work has been correctly made over to him An *ad interim* receipt is also given by the verifying officer in the Treasurer's book.

(2) The notes which are sent to the verifying officer should be prepared by the Currency Department in bundles of 100, odd amounts forming a separate bundle. Each bundle will be sewn together at one end, and will have a fly-leaf after the following pattern :—

Packet No

Containing———pieces of Rs ———
of———circle note included in cancelled note account of ———
Date ———

For use in the Accountant General's Verification Department.

(A) Number of notes $\frac{\text{counted*}}{\text{counted and quality checked}}$ by checker

(B) Number of notes $\frac{\text{counted*}}{\text{counted and quality checked}}$ by verifier

(C) Total in packet

[illegible] counted [illegible] examined by him.

Packet No

Containing———pieces Rs ———
each of———circle
Total value———
Sorted and bundled by (with date) ———
Contents and packets checked by ———

No

Listed by (with date) ———

List checked with notes by———

Initials of—

Checker on ———

Verifier with date———

Verification of Notes

898-B. (1) Under the existing orders, the verification is conducted to the following extent :—

(a) *One and two and a half rupee notes*—Complete check as to quantity and 12½ per cent recheck as to quality (*viz.*, whether the notes are genuine and complete).

(b) *Five and ten rupee notes*—Complete recheck as to quantity and 25 per cent recheck as to quality (*viz.*, whether the notes are genuine and complete).

(c) *Notes of denominations higher than Rs 10*—Complete recheck as to quantity only.

The following scale has also been prescribed as the normal standard for a full day's work for each kind of checker :—

For quantity checkers	16,000 pieces each
For quality checkers	(1) 8,000 pieces each for Re 1 and Rs 2-8 notes
	or (2) 4,000 pieces each for Rs 5 and Rs 10 notes

N.B.—The above figures for quality check include quantity check.

(2) From the bundles received, the verifying officer should select at random 25 per cent of the bundles of Rs 5 and Rs 10 notes and 12½ per cent of the bundles of lower denominations for quality check The remaining notes should be separated for quantity check only

(3) The checkers should be formed into groups, each including one verifier and one clipper to be selected from among them A selected quantity checker should be detailed for supervising the workmen at the punching machines and seeing that the verified notes are properly punched and guarded till they are taken over by the Currency Department.

(4) Throughout the day's work, the Treasurer's representatives are present in the verification section to safeguard the Treasurer's interests

(5) The notes should be distributed according to the number of checkers in each group The verifier of each group should give a receipt for the notes received in his group He should then make over a sufficient number of packets to the clipper, who will turn down a varying number of notes roughly between 10 and 20 at the back of each packet and fasten them with a clip and distribute the packets among the checkers The checker should first see that the notes have been properly defaced that is, by having the signatures cut out and (except in the case of Re 1 and Rs 2-8 notes) holes punched, one on each half of the notes In the case of Rs. 5 and Rs. 10 notes of the design introduced in 1933 in smaller size and with a single number it should be seen that the notes have been defaced by cutting a semi-circular hole at the bottom to remove the signature and a circular hole punched on the right half to remove King's effigy If the punching is wanting or is not complete in any case, the packet should be made over to the Treasurer's representative. A similar procedure should be followed if the packet does not contain the full number of notes mentioned in the covering label. The checker should then see that each note is of the alleged value, count the number of notes left unclipped on each packet and note the figure on the covering label and initial the entry with date. The quality checkers should see that the note is not a forgery ; they should especially notice that the paper is of the usual quality and the water mark of the standard character, that the style of printing and figures is good and of the usual nature, and that the figures and medallions are of the standard pattern ; further they should see that if the note is cut, the numbers in the two halves agree and are of the same series, and that the note bears no alteration or erasure, and that in the case of defective notes the note bears the pay order of either the Currency Officer or the Treasurer and is stamped ' Paid '. The above quality examination in the case of Re 1 and Rs 2-8 notes should be conducted simultaneously with the quantity examination, as the rate of examination does not allow sufficient time for the work being done separately In the case of Rs 5 and Rs 10 notes the two processes should be carried out separately, but by the same checker.

(6) If the notes are found to be genuine and complete, the checker will enter the number of notes counted in the column provided in the covering label In the case of notes checked as to quality also, the fact will be noted in the label After the checkers have finished their

examination, the clips will be unfastened and the packets piled before the verifier, who will satisfy himself that the notes are of the alleged value, that they have been properly defaced, that the signatures have been cut off and that they have not been verified before. He should then count the notes which have been clipped and note the number on the covering label in the space allotted He should then total his figures and the checker's figure and if the sum agrees with the number that the packet is said to contain, make it over to the coolies attached to his group for being tied into bundles of 10 each If the total number counted does not agree with that which the packet is said to contain, the packet should be made over to the Treasurer's representative for removal of the defect Any deficiency not made good on the same day should be entered in an objection book. Any excess discovered should be reported to the Currency Officer and credited to Government except those which are adjusted towards deficiencies in other bundles of notes of the same denomination under the orders of the Currency Officer. The verifier of each group of quality checkers should also examine the quality of the notes which have been clipped. He should in addition count in full and examine the quality of all the notes in 10 per cent. of the packets checked in each group and sign a certificate to that effect in the covering label of the packet so examined in the space provided for the purpose. The object of the examination is to see the each checker is carrying out the examination in accordance with the rules

(7) The verifying officer should keep a vigilant watch over the men and see that the men are fully occupied. He should fully count with his own hands all the Rs. 10,000 notes, 50 per cent. of Rs 500 and Rs 1,000 notes, and 5 per cent. of other packets containing notes above Rs. 10, to be chosen by him at random from the bundles after they have been checked and verified. He should also examine at least 2 per cent. of lower denomination notes, either as regards quantity only or as regards both quality and quantity. Any irregularity detected should be specially dealt with.

Punching of notes and their return to the Currency Department

898-C. When the verification work of each bundle of notes is completed in every respect, it should be made over to the men in charge of the punching machines for the cutting of the top left-hand numbers. The clipper of the group should accompany the notes to the punching machines A selected quantity checker should be placed in charge of the machines during the whole day to supervise the workmen closely. The duty of this clerk will be to receive all verified notes from the respective clippers, to see that they are properly punched and to have them arranged in piles and the portions punched out put into bags, and above all he will be responsible for seeing that no abstraction of notes takes place from the time the packets are received at the punching machines till they are taken over by the Cancelled Note Vault authorities. A peon of the Branch will help the clerk in supervising the workmen and will also keep guard over the punched notes. Notes of higher denominations than Rs. 10 will be cut in the presence of the Cancelled Note Vault cl... by whom the punched out portions will be received and he will super...

the punching In the case of notes of Re. 1, Rs 2-8, Rs 5 and Rs. 10 denominations, a portion from the top and not necessarily the left-hand numbers may be cut off After the top numbers are cut off, the bundles should be arranged in piles, separately for each denomination The portions cut off from notes of Re. 1, Rs. 2-8, Rs 5 and Rs. 10 denominations will be put into entire bags and sealed in the presence of the verifying officer with his own seal and made over to the Currency officer to be destroyed as soon after as possible, the remaining (major) portions being transferred in bundles to the Cancelled Note Vault for destruction by burning after the receipt of the warrant referred to in Article 898-D. Each of the verifiers should then enter in the Receipt Register the total pieces of notes, separately for each denomination, which have been verified in his group and under his supervision, and initial the entry The total of the several groups should be agreed with the total number of notes received in the morning for verification as recorded in the above register.

898-D. When the total number of notes cancelled on any one day is completely verified, the verifying officer will compare the total entries under each denomination of notes in the Currency Office Cancelled Note Register with the figures of Verification Register above, and if the two agree, the verifying officer and the superintendent or clerk in charge of the Currency Note Vault should initial the Cancelled Note Register (Form I-14) in the columns respectively allotted to them. On completion of the verification of a day's cancellations, the verifying officer should prepare a warrant in Form I-16 of the Currency Code, containing the particulars of the notes verified and send it direct to the Currency Officer. He will also make a monthly report to the Deputy Controller of the Currency of the forgeries, mistakes and irregularities detected in verification. The items in the objection book which still remain to be cleared should also be included in the above warrant. If any cancelled note cannot, for any sufficient reason, be produced, it may, nevertheless, be included in the verification, provided that

(a) a note of its absence is made on the flyleaf of the bundle under the verifying officer's initials,

(b) the number and value of the wanting note is included in the objection book, and

(c) a statement of the number and value of the wanting note, together with the reasons for its non-production, is made on the next warrant and carried forward in each successive report till the note is produced, the left-hand number is cut off and both dealt with as stated in Article 898-C.

NOTE—Defective notes, after payment, are stamped by the Currency Office with a "Paid" stamp and they should, after verification, be stamped by the verifying officer with a "Verified" stamp

Verification of Mint Balances.

899. The verification of Mint balances is conducted annually by the outside audit branches of the Accountants General's offices in Calcutta and Bombay, in accordance with Financial Resolution No. 2988, dated

14th October 1864, which also directed that the verification should take place when the amount of bullion in the Mints is usually at the lowest.

900. Mint balances consist of gold, silver, copper, bronze and nickel in various forms and stages of manufacture, spread over different departments, and also new coins, and the primary object of the verification is to ascertain by actual tale or weighment of the whole, or a percentage of them in some cases, whether the balances in quantity as shown in the departmental registers are forthcoming or reasonably accounted for, and whether the total of the departmental balances makes up the value reported by the Mint to the Accountant General, Central Revenues, and the Controller of the Currency in Calcutta, or to the Accountant General and the Deputy Controller of the Currency in Bombay ; and any difference found between the book and actual balance should therefore not only be stated, but made a subject of enquiry, and the result reported to the Government of India in the Finance Department

901. The date of verification should as a rule be the last day of a month, but if any other date is fixed to suit the convenience of the Mint, the balance of that date should be worked forward or backward to the last or first day of the month for the purpose of agreement with the balance shown in the monthly bullion account

902. For the purpose of verification, the Mint may be divided into three main departments with sub-divisions —

(1) Melting Department

(2) Mechanical departments sub-divided into laminating, fine-rolling and cutting out, weighing and edging, annealing, stamping, adjusting and coin-ringing branches.

(3) Bullion department, sub-divided into bullion stronghold and coin room or store department in the case of copper, bronze and nickel.

903 Each of the above branches should present a slip to the verifier, showing in tale and weight the balance that ought to be in hand on the day of verification

904. The whole of the balance of gold in all the departments should be passed through the scales

905 The whole of the silver balance, with the exception of bullion and coins should be weighed. Coins in bags should be examined in the manner described in Article 893, with reference to the verification of the Currency Reserve. Those packed and sealed in boxes should be verified by counting the number of boxes, their value being calculated from the recognized contents of each A few boxes selected at random should, however, be opened, and one of them emptied out and the contents counted in detail.

906 In the case of bullion ingots and bars, a list of the parcels or bags with the registered weight of each should be obtained from the Accounts Branch of the Mint, and at least four lakhs out of a balance not exceeding eighty lakhs and six lakhs if the balance is larger should

passed through the scales The bags or parcels of bullion not passed through the scales should be counted and identified by a comparison of the register number and weight as entered on the labels they bear with the register number and weight recorded in the list above referred to

907 Bullion being of different touches or degrees of fineness, the value above and below standard, which is fixed at 91 66 fine, should be proved with reference to the Assay Produce Register in which the fineness of each parcel is attested with the Assay Master's initials. The gross produce column in this register is not covered by the Assay Master's initials, but worked out by the Mint from the certified touch, and about 10 per cent of the calculations should be tested by the verifier

908 The quantity of bullion verified being thus converted into value by the help of the Assay Produce Register, the total value, including the balances of the melting and the mechanical departments, which are all standard, should, if the date of verification is other than the last day of a month be worked up by audit of the accounts to the balance of the last or first day of the month, whichever is more convenient, and agreed with the monthly bullion report sent by the Mint to the Accountant General, Central Revenues, or Accountant General, Bombay, in the case of Mint bullion, and with the monthly bullion report sent to the Controller of the Currency or the Deputy Controller of the Currency, Bombay, in the case of currency bullion. The number and date of the last Mint certificate credited to date of verification should also be noted for comparison with the last certificate of the same date realized by the Currency office

909. The copper, bronze and nickel balances are verified on a different date from that of gold and silver in Calcutta, but there is no objection to their being verified at the same time as gold and silver, if it is convenient to the Mint.

910. The number of slabs of copper should be ascertained, shipment by shipment, either by actual enumeration of the whole, or partly by calculation if the enumeration of the whole is likely to be attended with undue delay and inconvenience, and about 5 per cent. of the slabs should be passed through the scales and the weight of the whole arrived at approximately by calculation

911. About 5 per cent. of the tin and zinc balances in store should similarly be passed through the scales The whole of the bronze balance in all the departments of the Mint, with the exception of the ingots and coins, should be weighed. As regards the bronze ingots, a list of the parcels with their respective weights should be obtained, as in the case of silver bullion from the Mint, and 5 per cent. of the bars picked at random should be passed through the scales, and the remaining parcels counted and identified by a comparison of the weight recorded on the labels they bear with that entered into the Mint accounts and the weight of the whole arrived at approximately by calculation. Coins packed and sealed in boxes may be verified by counting the number of boxes and opening and examining one of them by tale. Coins in bags should be verified by taking a few of the bags selected at random and weighing the rest roughly against them after emptying out the bags.

NOTE—The procedure as regards verification of bronze and copper balances also applies to nickel balance.

912. In the case of bronze scissel and scraps, which are partly in bags and in part tied up with string, weighment may be made without emptying the bags or untying the bundles, provided the ascertained weight of the strings and bags is deducted from the gross weight.

913. The quantity of bronze having been verified, should be converted into value at the average market rate, worked by the Mint, and agreed as in the case of gold and silver with the monthly copper and bronze store account rendered by the Mint. The bronze coins should be agreed with the cash account rendered to the Accountant General, Central Revenues.

914 There should, as a rule, be very small balance of musters in the Assay Office, and being generally in the form of chlorides, etc, it is not verifiable; it will be sufficient if the Assay Master's certificate for them is produced before the verifier.

915 All points of difference being noted and explained, the result of the verification should be reported to the Controller of the Currency.

916 *Deleted*

Verification of Furniture in Residences of High Officials.

917 The administration of the furniture funds of the official residences of the Heads of local Governments and other high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture, is usually conducted by the Military or Private Secretaries in the case of Governors, or, in the case of Chief Commissioners, Residents of the first class and Agents to the Governor General, by such other officer as may be charged with these duties under rules issued by the Government of India in the Home Department. In every second and fourth year of the incumbency of a Governor, etc, a special verification (and check of the stock list) should be made by a gazetted officer deputed by the Accountant General, and it should be arranged that this inspection is made at the same time as the Public Works Divisional Officer in charge of the building inspects the furniture, and a joint report should be made by the two officers.

1. In the case of the residences in Baluchistan the audit inspections will be arranged by the Director of Army Audit.

918. The Inspecting Officer should take with him all vouchers pertaining to the repairs, renewals and purchases of the furniture belonging to the residences, as well as particulars of the sales or other disposals of furniture, as brought to account since the date of last inspection.

919 The object of the inspection is to see—

(i) that all new supplies are correctly brought on to the inventories,

(ii) that the inventories are correct in all respects, and

(iii) that the articles in stock agree with the inventories.

*See also Article 255

920 The Inspecting Officer should arrange to discuss his portion of the joint report with the officer conducting the administration of the furniture fund, before the report is sent to the latter officially by the Accountant General for explanation and remarks.

920-A The Government of India, in Industries and Labour Department (P W Branch) letter No B-52—44, dated the 31st May 1927, as modified by letter No B-52—54, dated the 12th September 1927, have decided that, in the first and last year of the period of office of a Viceroy or of a Commander-in-Chief, a special inspection (and check of the stock list) of the furniture in the Viceregal residences and "Snowdon" will be made by the Audit Department under the rules in Articles 917 to 920. Similar inspection and check will also be conducted once in every three years, without reference to any particular year of the incumbency of the occupants, in respect of the furniture in the residences of the Members of the Governor General's Executive Council in Simla This check will be carried out by the Accountant General, Central Revenues, who will meet the convenience of the Military Secretary to His Excellency the Viceroy in the performance of the inspections of the furniture in Viceregal residences The Executive Engineer in charge of the building, in the case of "Snowdon" and of the residences of Members of the Governor General's Executive Council, and the Superintendent, Viceregal Estates, in the case of Viceregal residences, will inspect the furniture at the same time as the Audit Officer, and a joint report will be submitted by the two officers.

INDEX.

This Index deals mainly with the rules in the several chapters and does not fully cover the rules in the appendices or the forms. It has been compiled solely for the purpose of references. No expression used in it should be considered as in any way interpreting the rules.

Articles.

A

Accountant General—

Absence of — from headquarters to be intimated to the Auditor General . . . 26, Note

Appeals against —'s Audit decisions 11

Definition of — 5

Duty of — in cases of arrears or other defects in the accounts of a Public Works Divisional office . 510

Duty of — to report cases of infringement of any one of the canons of financial propriety . 116

Financial powers of — . . . 10, Appx. 3

General duties of — 15

His responsibility for maintenance of *Pro formâ* accounts for all commercial undertakings . . 144

His responsibility for the form and preparation of *Pro formâ* accounts 143

How sanctions to expenditure without limit to be dealt with by — 123

Is responsible for the whole work of his office . . . 24

May grant special pay for increased work and responsibility. . 24

May grant special pay to a typist employed as shorthand writer . 65

May sanction leave on average pay up to our months to Assistant Accountants General . 27 (a)

May sanction all kinds of leave to Assistant Accounts Officers and make officiating appointments . . . . . 27 (b)

May sanction special pay to certain clerks holding charge of a section 61-A

Not to reverse, without reference to Auditor General important orders of his predecessors . . 16

Posting and transfer of — . . 6

Power of demand for books, papers, etc., for conducting audit . . 169

Articles.

Accountant General—*contd.*

Powers of — in respect of changes in detailed heads . . . 179

Powers of — in respect of sanctioning establishment in Civil Audit offices . . 41, App. 3

Powers of — regarding appointment and promotion of persons on establishment of Civil Audit office 42

Powers of — to sanction the commutation of pension . . . 66-A

Powers of — to purchase books and newspapers . . . 89

Powers of — to purchase priced official publications issued in India . . . . . 89-A.

Powers of — to allow postings in accounts before audit of vouchers of Treasury or Departmental Cash Accounts . . 133

Powers of — to make suitable divisions of Gazetted Officers Audit Register 222

Powers of — to relax post audit of establishment bills . . 302

Powers of — to sanction leave to persons on his establishment . 68

Powers to increase in special cases the prescribed percentages for current review of vouchers. . 211

Powers of — to make experiments for reduction of cost of audit . 153

Power to issue notices to the public 17

Previous approval of — required for destruction of records in the Divisional office . . . 542

Procedure to be followed by — for amendment and interpretation of rules 141

Reference to Auditor General for effecting recovery of audit disallowances 153

Reference to Auditor General of doubts as to correctness of orders and sanctions . 103 Rule 1

Report to Finance Department by — of measures likely to impair the efficiency of conduct of public business . . . 119

Articles

Accountant General—*concld*

Required to submit confidential reports, each year, on all Senior Accountants, Accountants and Divisional Accountants . 62, 63
Responsible to Auditor General for efficiency of audit 105
Responsibility of — in respect of keeping expenditure within budget grants . 202
Restriction on the powers of — . 16—18
Sanction of the — required to refunds of value of unclaimed currency notes credited to Government 409 Rule 3
Should be consulted beforehand by local Governments in doubtful cases 14
Should *promptly report to the* Auditor General misconduct of subordinate gazetted officers 43
Stopping of payment of establishment and contingent bills by— 18 (6)
Supply of information by — from his accounts to Government 12
To help in preparation of budget 13
To determine accounts classification of receipts and expenditure on public works transferred to the administrative control of a department other than Public Works Department . 652
To keep and use Cypher Code himself . 86
To see that rules and orders are obeyed 15
When claims to pensions to be dealt with by— 18 (5)
Will draw up a memorandum regarding the working of his office 20
See also Audit Officer.

Accountant General, Central Revenues—
His duty to maintain a record of all appropriations sanctioned by the Government of India, Finance Department, from their reserve . 200 Rule 1
Responsible for the audit of transactions connected with the Debt Redemption Scheme . . 420-B.
Should audit appropriations sanctioned from Government of India, Finance Department, Reserve . . . 108 Rule 2

Account of interest bearing securities . . . . . 627 (a)

Account of Issues of Tools and Plant . 589, 590

Account of Receipts of Tools and Plant 591

Articles.

Accounts—

And Statements—
Arrangements of Major and Minor heads in— . . 180
Auditor General is to be addressed on all — matters . 8
Classification of — . 170
Exhibition of Public Works transactions in —, estimates, reports, and statistics in separate sections for Central, Provincial, Reserved, Transferred, Voted and Non-voted 653, 654
General examination of — of Divisional offices by Inspecting officers . 843—854
Major, Minor and Detailed heads defined . . 177
Procedure *for* compilation of Treasury — into Departmental Abstracts . 213

Accounts of the Forest Department—
Preparation of the summary of revenue and expenditure of all Forest divisions in the Audit circle, and also of the Abstract . 709

Adjustment—
— of pay of a Government servant performing duties the charges on which fall under more than one head of account 182 (b)
— of pay and allowances of a Government servant after transfer . . 182 (c)
Details of — to be recorded on the voucher by the auditor . 207
See also Pensions, Leave-Salary Foreign service contributions, Advances.

Adjustment Register—
All entries in the — to be initialled *by Superintendent* . . 786, 787
Note of adjustment of objectionable items in the — . . . 785

Advances—
Adjustment of — to gazetted officers in India, how made . 245—247
Adjustment of passage — granted to Government servants in Foreign Service . . . 416-A
—of pay made in England not recoverable on the death of the officer 253
— to gazetted officers made out of India How dealt with and adjusted in the Audit office . 250
— to gazetted officers in England . . . . . 248 *et seq*

INDEX.

Articles.

Advances—*contd*

Audit of — to gazetted officers in India 245

Audit of—

Advances for law suits . 412 Rule 1

House-building advances . 414

Miscellaneous Advances, Revenue Advances, Sanctioned loans 412

Procedure to be adopted in cases in which recoveries of — cannot be made in India . . . 252

Broadsheet of — Recoverable, posted by different auditors, each making his own entries . 507 Rule 1

Drawn for Land Acquisition by Collectors, how adjusted . 407

House-building—

To be noted in the Audit Register of gazetted officers . 246

Motor car — to be noted in the Audit Register of gazetted officers 246

Note of — to gazetted officers returning to India in the last pay certificates . . . 249

Personal — of gazetted officers to be passed on by Treasury Audit Department in the same way as their pay bills . . 204 Rule 1

Remission of a demand against the estate of a deceased military officer in respect of an— of pay obtained when proceeding on leave . . . . . 245 Rule 1

Unrecovered balance of house-building and motor car — to be noted in the last-pay certificate of gazetted officers . . 246

Unrecovered balance of house-building and motor car — to an officer transferred to another Audit circle to be passed on to that circle through exchange accounts 246

Where and how recorded . . 412—419

Advances Recoverable—

Items to be placed under—column in the Objection Book . . 778

Advices of Transfer Debit—

Transmission of — in respect of remittances 613

Alienation of Government Land—

Audit of sanctions to — . . 403

Articles.

Annual account of cemetery endowments . . . . . 657—659

Annual Certificates of Balances . 593, 644

Annual Statements—

Preparation and submission of — of Expenditure on Public Works Department works . . . 663

Appropriation(s)—

Account of —. See Appropriation Accounts and the Report of the Audit Officer thereon—.

Appropriation or re-appropriation not allowed after the expiry of the year . . . 199, 738

Audit of — 200

Audit of sanctions to — from Government of India Reserve by the Accountant General, Central Revenues . 108 Rule 2

Its object 197

Lapses after the close of the financial year 197

Maintenance of a record by Accountant General, Central Revenues, of — sanctioned by the Government of India from Reserve . . . . . 200 Rule 1

Not required for recoveries of expenditure 193

Officer responsible for watching progress of expenditure when several officers incur expenditure against lumpsum — . 202(d)

Primary and secondary units of — . 194

Record of objections relating to — in a separate register . 737 Rule 2

Removal of objections relating to — 738

Required for refunds of revenue . 193

Appropriation Accounts and Report—

Instructions for the preparation of — . . . . . Appx. 16

Collection of materials for — from Inspection Reports —. 865, 884, 886

Selection of items for — from Inspection Reports on Divisional offices and treasuries . . 665, 686

Appropriation Audit—

Arrangement for — when two or more divisions incur expenditure relating to one unit of appropriation . . . 652 (e)

Audit against specific appropriations of Divisional Officers out of a lumpsum, is done by the Divisional Accountant 203 (e) Rule 1

Articles.

Appropriation Audit—*contd.*

Audit of grants for Central Civil and Irrigation Works under the audit control of Controllers of Military Accounts . . . . . 202 (a) Rule 3

Responsibility of the Works Audit Department for — of Public Works expenditure 522

When the grant for Civil expenditure of the Central Government is spread over more than one audit circle 202 (a) Rule 2

Appropriation for Reduction or Avoidance of Debt—

Responsibility for the audit of transactions connected with — rests with the Accountant General, Central Revenues . 420-B.

Arbitration—

Rules applicable to Government servants in respect of — . 36

Arrears—

— and advance bills of establishment—

Audit of — 298

Report on — to the Auditor General 99

Condition of Gazetted Officers' review to be mentioned in the Arrear report 216, 537

Assistant Accounts Officers—

Leave applications to be disposed of by Heads of Civil Audit offices . . . . . 27 (b)

Liable for service anywhere in India and Burma . . . 21 Rule 1

Posting and transfer of — . 6

Promotion of members of Subordinate Accounts Service to the rank of —. How regulated and by whom made . 61

Assistant Accountant General—

Leave on average pay up to four months can be granted by the Head of the Civil Audit office . . . . . 27 (a)

Attachment of pay and allowances—

— of an officer of the General List of the Indian Audit Department to be immediately reported to the Auditor General . . . 3

Extent to which permissible . 35, 76

Articles.

Audit—

Accountant General's power to require submission of books, papers, etc., for conducting — 169

Accounts of non-Government Institutions 139, 140

Accounts of Small Coin Depôts . 508

Advances—

Advances for cost price of opium, Ganja . . . 413

Advances for law suits . 412 Rule 1

Miscellaneous Advances, Advances Recoverable, sanctioned loans 412

Annual Account of Cemetery Endowments 657

Annual certificates of Balances, (Public Works) . . . 664

Appropriation — of expenditure shown in Divisional Accounts 522, 668

Arrangement for post — of Pay, Travelling Allowance and Contingent bills of Audit office 67

Arrangement for — of different classes of expenditure in the Public Works Divisional accounts . . . 516

Arrear and Advance bills of establishments . . . 298

Audit Instructions . . . 185, 166

Audit Number . . . 221 (b)

Audit Objections Power to waive 158

— when the grants for Civil expenditure of the Central Government are spread over more than one audit circle . . . . . 200, Rule 2

Auditor General to be addressed in all — matters . . . 9

Bank daily sheet . . . 498

Borrowings (Loans) by local Governments 143, 420

Cash Accounts of Forest Officers . 697

Charges of Forest Officers. Audit with reference to sanctions and appropriations . . 699

Charitable Endowments. Audit of the accounts of the Treasurer . . . 889 Rule 1

Completion of audit of Divisional accounts . . . 530

Contingent Charges—

Application of rules in the Chapter on Contingent Audit . . 307

Budget check over — through consolidated Abstracts . . 315(b)(1)

Classification of Contingent charges . . . . . 308.

INDEX.

Articles.

Audit—*contd.*

of Countersigned contingencies—

after payment . . . 314
before payment . . . 317

of fully-vouched contingencies . 318

Contract Contingencies—
Details—required for proper classification of charges only to be furnished 311

Countersigned Contingencies—.
Details not entered in the Audit Register . . . 315
Examination of Abstract Bill 315
Examination of monthly detailed countersigned bill 316

Form of Audit Register . 312

Record of audit order in the detailed countersigned bill and adjustment in the Objection Book . . . 316 (d)

Scale-regulated contingencies . 312

Forest Department contingent bill . . . . . 315 (b) 2

Ge [illegible]

Note of Special charges and Travelling Allowances, etc., in ordinary audit registers also . . 313 Note 1

Opening of new register . 313 (b) (3)

Procedure of— . . . 313

Contractors' Accounts . . 592

Contractors' bills . . . 571, 572

Cost of audit: experiments may be made for its reduction 153

Currency accounts . . . 890

Current review of—of Treasury accounts . . . . 209—212

Current review of—of Monthly Divisional Accounts—
(1) by a member of the superintending staff . . 523, 524
(2) by Gazetted Officer . . 525—529

Departmental Cash Accounts . 502

Disallowances 220

Discount on stamps . . . 410

Divisional Accounts, Procedure of audit . . . . 519—521

Divisional Accountants' preliminary—check over all transactions 515

Articles.

Audit—*contd.*

Enfacement on Vouchers and Schedules—
Form 207, 873
Object . . . . . 207 Rule 1
When not necessary . . 207 Rule 2

Establishment—procedure . . 295, 296, 298, 299

Expenditure— . . . . . 128 *et seq.*

Field works in charge of the Public Works Department . 655

Final passing of Divisional Accounts in— 670

Fines 427

Foreign Service contributions . 428

Forest—
Divisional Forest Officers' Accounts 700, 701
Forest establishment charges . 702
Forest Remittances . . . 703, 704
Form of—Register for works and conservancy charges 700

Furniture in residences of High Officials, Functions of Audit in respect of grant and account . . . . . 255 (b)

Gazetted Officer's pay bills . . 217 *et seq* 240

General rules and principles of—Their scope and applicability . . . . 129 Rule 1

Grant-in-aid—
—of the grant itself . . . 306-C.
—of expenditure by grantees from grants . . . . . 306-F.

Gratuities 841

Half-yearly Register of Stock . 644, 645

Higher audit—Spirit in which to be conducted . . . 151

House-building advances . . 414

Incidence of expenditure on— . 192-D

Initial and other accounts of Divisional offices—at local inspections 516

Interest payment—
Division of—between the Audit Officer of Government and the Imperial Bank of India 350
Duties of the Accountant General in respect of . . 351

Its higher functions . . . 149 *et seq.*

Its *raison d'être* 107

Land acquisition vouchers . . 575

Land acquisition charges . 586—588

Leave Salaries of gazetted officers 218

Local audit of certain accounts at the time of inspection of Divisional office . . . 551

Articles.

Audit—contd.

Manufacture and other operations, Procedure regarding—of charges on . . 585
Miscellaneous Advances (other than Public Works) . 412
Miscellaneous Public Works Advances 626
Miscellaneous payments—Audit to see that there is sufficient voucher and sufficient authority for each payment . . . 404
Monthly Account (P W D) . 666—670
Observance of—check in spirit and not in the letter 134
Outside—and local audit 889
Payments to persons proceeding to a Pasteur Institute . 416
Pensions— *See* Pensions
Percentage of different classes of vouchers to be checked in— . 135
Periodical contingent charges 319
Permanent advances 417, 419
Presidency (Pre-audit)—
Brass token Its utility, issue and daily and monthly verification . . . 477 Rule 1
Duty of relieved officers to send to Audit Office specimen signature of relieving officers. . 479 Note 1
How conducted . . 478—480
Specimen signature of drawing officers required . . 479
Procedure of—of Treasury accounts . . . 206—208
Pro forma accounts, their maintenance and audit . . 142 *et seq*
Public Works Divisional accounts—by Works Audit Department 515
Public Works Receipts—to be conducted mainly with reference to financial rules of the local Government . . 629
Public Works Receipts, Local test audit of . . . 631
Public Works Receipts Refunds and adjustment . . 639—640
Public Works Remittances . . 601 *et seq*
Rates for work done and supplies 132
Receipts General duties of the Accountant General in respect of 421,422
Receipts Nature of audit . . 137,105-A
Receipts Object of— . . 631
Refunds (Treasury Audit) . . 409
Register of Tools and Plant . . 646, 647

Articles.

Audit—contd.

Relaxation of post audit of establishment bills may be allowed by Accountants General 302
Repayment of deposits . . 357
Responsibility of Audit office for higher audit . . . 149
Responsibility of Audit for application of recruitment rules 262
Results of audit—
Communication to the Forest Officer . . . 712
Report of—to disbursing and controlling authorities . 155 *et seq.*
Revenue Advances . . 412
Review of—of Divisional Accountants . . . 855
Right to investigate balances of Stores . 138
Sale proceeds of stamps and of excise opium . . . 424
Sanctions to alienation of Government land . . 408
Sanctions to contracts Detailed audit against original sanctions to expenditure, in certain cases . . . 560
Sanctions to expenditure accorded by the Auditor General . 127-A.
Sanctions to expenditure Challenge in— . . . . 125 (ii)
Sanitary Engineers' fees . . 426
Schedule Dockets . . . 566, 567, 576
Schedule Dockets for percentage recoveries . . . 577
Schedule of Debits to Stock and posting in the Works Audit Register . . . 585, 623
Schedule of Debits and Credits to Miscellaneous Heads of Account (Public Works) . . 641
Schedule of Debits and Credits to Remittances, P W. D . . 601
Schedule of Deposits: Special points requiring attention in— . . . 627
Scope of audit applied to suspense and balanced heads . 617
Scope of audit of Supply Bills and Remittance Transfer Receipts 371
Scrutiny of sanctions and orders for the grant of additions to pay and other special concessions and allowances . . 125-A.
Stamps: Examination and audit of the accounts of 423

INDEX.

Articles.

Audit—*concld.*

Stock Account . . 621
Supplies from other departments —and adjustment of charges for . . 320
Suspense Account Schedules (Public Works) for March 621
Tools and Plant· Account of Issues of . . 589
Tools and Plant· Account of Receipts of . . 591
Tools and Plant —of charges for new supplies . . 574
Travelling allowance bills—procedure . . . 305, 355
Vouchers·—of. *See* Vouchers
Watch of recoveries of Government dues . . 422
Works and Conservancy Charges lying outside the powers of Divisional Forest Officers 700
Works Audit Department. Responsible for appropriation— . . . 522
Works done by Divisional Officers for other divisions Certificate of—to be furnished in respect of original items of cost . . . 614, 615
Works expenditure—
Deposit works 579
Government works . . . 578
Takavi works . . . . 583—584
Works Expenditure for March. Submission of annual works accounts balances to Audit office 593

Audit Decisions—

Appeals against— . . . 11

Audit Department—

Rules for correspondence to be observed in the— . . . 79

Audit Instructions—

Issued by the Auditor General . 165
Orders to be included in— . . 166

Audit Manuals—

Local rules to be incorporated in—of Accountants General's offices 167, 168

Audit Memoranda, half-margins—

Communication of Audit Objections to offices responsible, through printed— . . . 769

Articles.

Audit Note—

Distinction between Objection Statement and— . . . 739
Maintenance in the Works Audit Section of a Register to watch prompt disposal of Objection Statement and— . 755
Noting in the Objection Book of certain objections entered in— 743
Records of remarks and observations in the—separately for the Divisional Accountant and the disbursing officer . . 742
Result of audit of Divisional Accounts to be intimated to the Divisional Officer through —and Objection Statement . . . 670 Rule 1, 739

Audit office—

Accountant General's power to make small experiments for reduction of cost of audit . . 153
Co-ordination of the—with Finance Department. . . 164
Distribution of work in— . . 24
Examination and review by Higher Audit Section of the organisation and work of— . 153
Higher Audit Section: Work and responsibility of— 150
Issue to other Audit Officers of Authority for Payment . . 79-A.
Procedure of audit of grants-in-aid in— . . . . 306-L.
Responsibility of—for higher audit functions . . . 149
Responsibility of—for assisting the Legislature . . . 149
Should be ready to deal with statements as soon as received 208

Audit Officer—

Duty of—to see that other Departments consult Finance Department before issuing orders . 110
Higher Audit Section· Report on work of, to the Auditor General 154
Power to waive audit objections . . . . . 15(c), 153
Should audit sanctions and orders of authorities lower than the Government of India . . 109
Supply of specimen signatures to Treasury Officers . . . 79-B.
See also Accountant General.

Articles

Auditors—

Duties of — in auditing bills of gazetted officers 234, 235

Duties of — in auditing establishment bills 301

Duties of — in auditing Public Works Accounts 518, 520, 602

Duties of — in respect of interest audit . 251, 252

Duties of — in respect of pension audit . . . 349

Responsibility in respect of Public Works Objection Book 756

Auditor General—

Absence from headquarters of Accountants General to be intimated to — 26 Note

Accountant General's circulars to be submitted to — 54

All communications affecting administration of the Department to be addressed to — . 7

Audit Instructions issued by— . 165

— is the final authority to decide a question involving the classification of a charge . 182 (b), Note

Can change headquarters of his officers . . . 23

Can sanction re employment of pensioners 66

Doubts as to continuance of any orders issued before the Reforms to be referred to the — . . 166

Final audit authority in India . 11

Financial powers of the — . . 3

Functions of the — . . . 1, App. 1

Half-yearly return of gazetted officers of the Indian Audit Department to be submitted to the — 244

Important orders of an Accountant General not to be revised by his successor without reference to — 16

Powers of — in respect of establishment in Civil Audit offices 41

Power of — to sanction the commutation of pension . . . 66-A

Powers of — to sanction additional pension under Article 476A, C S R . . 30, Note

Power of the — to amend and revise rules in this Code . . . . Preface, para. 7

Articles

Auditor General—*contd*

Reference by Accountants General to — for effecting recoveries of audit disallowances . 153

References on audit and account matters should be made to— . 9

Reference to — by Accountants General for waiving reference to the Secretary of State 721 Rule 1

Report of failure of audit should be submitted to — . . 99-A

Responsibility for efficiency of audit of expenditure in India from revenues of India . 105

Sanctions to expenditure accorded by the — will be audited by the Officer nominated by the Governor General in Council 127-A

Submission of new schemes of audit to the — 153

Submission of proposals for revision of Audit office establishment to — . . 41

To be freely consulted in regard to important investigations and fully informed of their results 154

When to be approached by Accountant General for removal of objections . . . 14

Auditor General's Rules . . 1

Audit Objections—

See Objections

Audit Register of Gazetted Officers' pay and allowances—

Appointments of gazetted officers and not names of officers should be the heads of — when they are paid by fixed allowances and held as a collateral charge . 222 Rule 1

Care to be taken in entering new names or re introducing old ones in the — 228

Charge certificate to be noted in the — immediately on receipt 239

Check of entries in the new — by the Gazetted Officer in charge 227

Division of — according to classes of officers under the Accountant General's audit control . . 223

Articles.

Audit Register of Gazetted Officers' pay and allowances—contd.

Entries to be made in money column of—when a gazetted officer takes a last-pay or leave-salary certificate . . 229
Entries to be made in money column of—when an officer is appointed to officiate for another 229-A
Existing arrangement of—should not be deviated from without the orders of the Accountant General 222
Gazetted officers of other Provinces drawing pay at certain stations only once or while on leave in India Register for . . . . . 221, Rule 1
Gross amount of pay bills to be posted in the— 240
House-building advances and advances for motor cars, etc, should be noted in the— 216
How orders are to be noted in the— . . . . . 230 Rule 2
Its forms and sub-divisions . . 221
Limitation of appointment should be stated in the note of the order in the . . 230 Rule 3
Names of officers to be entered in the—alphabetically . . 223
Note of particulars of vouchers or schedules in the— . . 207
Note of Gazette notifications in the— 230
Notes to be made in the—on receipt of orders of leave or transfer . . . . . 235—237
Notes to be made in the—on receipt of orders of temporary grade promotion for a term already expired 234
Note to be made in the money column of—when one item of deduction varies without alteration of emoluments or other deductions . . . 233 Rule 1
Notes to be made in the—when the rates of deduction alter or when a gazetted officer reverts without a new order to his former scale of pay . . . 233
Notes to be made in the—in auditing pay bills of gazetted officers 240
Opening of new Registers . . 224—227
Outstanding objections to be brought forward in the new— 226

Articles.

Audit Register of Gazetted Officers' pay and allowances—concld.

Red ink line to be drawn across the space for note and orders, etc. in—after the close of each year . . . . . 230 Rule 4
Superintendent's duty to see that all gazette notifications are noted in the— 230
Thin tough paper to be pasted over spaces in—for note of orders, etc, when such space is exhausted 239
Unexpired orders must be brought forward in the new— . . 225

Audit Register of contingencies—

Expenditure against account of Appropriation for the whole Province need not be entered in the— . . . . . 315 (b) (1)
Forms of the— . . . . . 313(a) 315(a)
Note of refunds in cash in the— 315, Note 2
Forest Department contingent bills need not be posted in the—. 315 (b) (2)

Audit Register of Establishment—

Arrangement in the—for audit of establishment pay bills . . 291
Grant of personal allowance or stoppage of increments of a member of an establishment to be noted in the fly leaf of the— .295 Rule 1
How opened 292, 293

Audit Register of Pensions—

See Pensions.

Audit Register of Travelling allowances—

See Travelling allowances.

Audit Register of Works—

See Works Audit Register.

Audit Rulings—

—by the Auditor General . . 165

Authority for payment—

Procedure for the issue of—by Audit Officers 79-A
Supply of specimen signatures to Treasury Officers . . . 79-B

B.

Bank Account—

Adjustment of net difference between the credits and debits in the Daily Bank Sheet . . 500

Articles.

Bank Account—*contd.*

Audit of — 493
Bank Daily sheet, submission to Accountant General . . 497
Monthly Classified Abstract of — 499, 500

Bengal and Madras Service Family Pension Fund—
Accounts maintained by A. G. Bengal adjustment of subscriptions 449

Subscriptions in other provinces to be passed on to A G., Bengal through Exchange Account . 449

Bengal Uncovenanted Service Family Pension Fund—

Responsibility for correct deductions of subscriptions, the Accountant General's duties, the form of the account and the mode of adjustment . 448

Bills—

Audit of—

Its scope 371
Bill Checker 372
Check of Issue lists . . . 373
Check of paid lists . . . 374
Foreign bills—
Check of payments . . 390
Consolidated Issue List of — to Accountant General concerned 387
Correction of errors in Consolidated Issue List . 389
Difference between local and foreign bills in respect of Audit . . . . 386—393
Lapsing of bills, their credit to Government and subsequent repayment 391
Treatment in accounts of the amount of — issued and paid 392, 393
Treatment of cancelled bills . 388

Lapsed bills—
Lapsed bills to be credited to Government . . 384
List of unpaid bills in the old bills lists to be sent to each treasury for verification and report . . . 384
Note of payment of lapsed bills 385
Military Treasury chest—
Check of issue and paid lists of 394, 395
Verification of outstanding (Military) — by Account Current Section . . . 395

Articles.

Bills—*contd*

Old bills list; Preparation of . 377
Payments—
Agreement sheet of monthly payments 379
Broadsheet of local bills . 381
Check of posting of payments . 380
Monthly agreement of broadsheet with Detail Book . 382
Posting of schedule of paid bills in issue lists . . . 375, 376
Separate files for issue lists of — and printing of old bills list . 383
Term — defined . . . 370

Bombay Family Pension Fund of Government Servants—
Responsibility for correct deduction of subscriptions; the Accountant General's duties; the form of the account and the mode of adjustment 448

Books and Newspapers—
Powers of Accountant General to purchase . . 69

Broadsheets—
See Audit-Code Forms

Budget—
Accountant General to help in the preparation of — . . 13
Procedure . . . 193

Buildings and Lands—
Rents of — *See* Rents of Buildings, House Rent
Sale proceeds of — . . 181 (6)

C

Canons of Financial Propriety—
Canon 2—
Test for productive works for purposes of — . . 148 (5)
How disregard of — to be dealt with . . . . 125 (iv)
Report of rules, etc., infringing any one of the — . . . 118

Card Index—
Maintenance of alphabetical — of all serious financial irregularities against the name of each Government servant responsible . 735

Cash Book—
— of Divisional offices how to be checked by Inspecting officer . 844

INDEX.

Articles.

Cemetery Endowments—

Adjustment of interest on — . 613
Broadsheet of monthly receipts on account of — . 642, 643
Check of the annual accounts of — from the broad sheet . 642
Preparation and submission of Consolidated Account of — 658

Central and Provincial—

Distribution of fixed charges between — . . . . . 180 Rule 1

Central, Provincial, Reserved, Transferred, Voted and Non-voted—

Exhibition of P. W transactions in separate sections — . 653, 654

Certificate of Audit—

To be furnished in respect of original items representing cost of works done by one division for another 614, 615

Charge(s)—

Fixed distribution of — between Central and Provincial or two or more Major heads to be made once a year . . . . 180 Rule 1
Recovery of outstanding — Documents through which to be watched 633
Transfer of — of office . . . 19, 20

Charge Certificate—

To be pasted in a separate file 238
To be immediately noted in the Audit Register of gazetted officers 238
To be shown to the poster of History of Services . . . 238
To be shown to the poster of the Register of Permanent Advances 238

Charitable Endowments—

Audit of the accounts of the Treasurer . . . 889 Rule 1

Check Number Book—

Maintenance of — for watching issues, return and disposal of audit memoranda and half-margins 769

Check Register of outstanding pre-audit cheques—

Accountant General's — . . 490

Articles.

Cheques—

How — for payment of pre audit bills written and signed . . 481
Issue of duplicates of lost — . 481 Rule 2
Pre-audit Pay Department not to have access to paid pre-audit— 488 Rule 1
Preparation of list of outstanding pre-audit — and its agreement with the ledger balance . . 489
Stopping of long outstanding — . . . . . 489 Rule 1
Submission by the Bank to the Audit office of daily schedule of pre-audit — paid . . . 488

Cheque and Bill forms—

Custody and account of — in Audit offices 85
Printing and supply of — . 85 Rules 1—3

Circular letters—

Draft — of Accountants General to be approved by the Auditor General in some cases . . 84
Forms, size and arrangement of — 84 Rule 1
Issue of — by Accountants General to be restricted . . . 84
To be submitted to the Auditor General and the Controller of the Currency 84

Civil Account—

Incorporation of the Forest Officers' transactions in the — of the same month to which they relate . 711
No Divisional Account to be omitted from the — of the month without Accountant General's approval 530

Civil Audit Office—

Appointments and promotions of persons on establishment in — 42
Constitution of — . . . 4
Revision of the portion of establishment of a — paid by Provincial Local Fund . . . . 41 Rule 1
Sanctions and revision of establishment in — 41

Civil List—

Errors, etc, discovered in — to be reported to the authority concerned 280

Classification—

Accounts — of revenue and expenditure on Public Works transferred to the administrative control of departments other than P. W. . 652

Articles

Classification—*contd*

Accounts — General principles of incidence of charges
Bonus charges for Government servants who were employed on bonus terms and have served under more than one Government 192—B
Contributions to local bodies 181 (8)
Cost of survey and other scientific parties accompanying military expeditions . 181 (2)
Grants of lands and alienations 192 C.
Land taken up by acquisition 181 (5)
Pay and allowances . 182, 183
Pensions 190—191-c
Protection of Railway bridges . 181 (7)
Sale proceeds of land and buildings . . 181 (6)
Travelling allowances . 184—189
Check of — of vouchers, etc., to be posted in Classified Abstract 471, 214 Note 5

Classification in Public accounts—
Has closer reference to the department in which the revenue or expenditure occurs than to object of revenue or expenditure . 181 (1)
—of Civil Works expenditure . 181-A
Classification of contributions received from Local Bodies . 181 (8)
Correct — of transactions to be noted on each page of the Audit Registers . . . 207 Rule 3
— of expenditure on petty construction and repairs 181-A Note
Detailed heads—
Grouping of — under a minor head. 180
Wider discretion of Accountant General in respect of — . 179
Doubtful cases of — should be referred to the Auditor General . . . 182 (b), Note
Incidence of the cost of training in England of probationers appointed to various All-India Services 192-A
Incidence of expenditure on Audit 192-D
Major, Minor and Detailed heads Prescribed — and uniformity of nomenclature essential . 177
Minor heads—
Care to be taken in omitting from any forms or statement . . 178
Introduction of new heads requires Auditor General's sanction . . . 178
Necessity for correct — of P W. Receipts 634

Articles.

Classification—*contd*

Responsibility for correct — 180
Rule 3
209 Rule 1
. 523 (1) Rule 2

Classified Abstract—
Cash Account—
— of Bank Accounts . . 499
— of Departmental Accounts . 502, 503
— of Forest Department . . 710
— of Small Coin Depots . 506
Its posting after audit of vouchers . 133
Presidency—
Daily Abstract of Major Head totals . 494
Monthly closing . 495
Posting . . . 493
Register of Deductions, Posting of . . 493
To be posted from audit enfacement on vouchers . . 207

Codes and Regulations—
Corrections to — to be supplied by Accountants General . 93
Supply of — to Gazetted Officers and Accountants . . . 93

Commercial Undertakings—
Maintenance of *Pro formâ* accounts for — . . 144

Commutation of Pension—
Report on the application for — . 345-A
Supply of a medical certificate with the application for — . 345-A Note

Completion Reports—
Verification and disposal of —. . 650

Conduct Rules—
Applicability of Government servants' — to Gazetted officers of the Indian Audit Department . 33
Ditto to members of the Audit office establishment . . 75

Confidential Reports—
Adverse comments in — should sometimes be made known to the officers concerned . 32 Rule 1
46 Rule 1
Deputy Accountant General to see the — 46
— on members of Audit office establishment . . 46

INDEX.

Articles

Confidential Reports—*contd.*

—on officers of the Currency Department in Madras and Burma to be submitted to Auditor General through Controller of the Currency . 32
Register of—on S A S men to be with the Accountant General 40
Submission to Deputy Accountant General of—of Divisional Accountants by the Inspecting Officer 661
Submission to the Auditor General of annual—on all Senior Accountants, on the All-India list and on civil senior Accountants and Accountants recommended for special promotion to the General List 62, 63
Submission to the Auditor General of—on gazetted officers of the Indian Audit Department . . 32

Construction Estimates of projects—

Closing of— 651

Contingent Charges—

Application of Rules in the Chapter 307
Audit of contract contingencies . 311
Audit of Periodical charges . . 310
Audit of special—requiring sanction of superior authority . . 313
Form of the Audit Register of special charges 313
Note of orders sanctioning special charges in the special Register . 313
Bills for articles purchased direct from firms in the United Kingdom 321-A
Budget check over—through consolidated Abstracts . . 315 (b) (1)
Classification of contingent charges 308
Audit of countersigned contingencies—
after payment . . 314
before payment . . . 317
Audit of fully-vouched contingencies 318
Details to be furnished to Audit 311
Establishment and—of the Accountant General's office should be submitted for audit to his audit officer 67
Scale-regulated contingencies . 312
General nature of audit to be applied to— . . . . . 310, 316 (c) and 318
Incidence of—required for acquisition of land . . . 406
Responsibility of heads of offices in respect of control . . . 310
Supplies from other departments: Audit and adjustment of charges for 320

Articles.

Contracts—

Sanction to—for works, supplies, etc., to be noted in Part III of the Works Audit Register . 560

Contractors' Accounts—

Audit of— 592
Check of ledger accounts of contractors . . . . . 592 (d)
Ten per cent. of all First and Final bills and other vouchers of—(not Running Accounts Bills) to be traced into the ledger . . 592 (c)

Contractors' bills—

Audit of— 571, 572

Contributions—

Adjustment of—Widows', Orphans' and Old Age Pensions . . 453-A
Incidence of—to or from District Boards, Municipalities, etc. . 181 (8)
Incidence of Foreign service— . 192

Controller of the Currency—

Confidential reports on Gazetted officers of the Currency Department in Madras and Burma to be submitted to the Auditor General through the— 32
Powers of—in respect of Currency, Resource and Budget . . 8

Controlling Officer—

Responsibility of—for watching progress of expenditure . 202 (d)

Corrections—

—in the Divisional Accounts how made by Audit office . . 671
Intimation of—in the Monthly Account to the Divisional officer 672
Reports to Deputy Accountant General if the Monthly Account contains errors habitually . 672 Rule 2

Correspondence—

Rules for—to be observed in the Audit Department . . . 79
Should not ordinarily be carried on by an officer with an authority superior to that under which he is immediately serving . 39

Currency Accounts—

Monthly Audit of— . . . 390

Currency Balances—

Verification of— . . . 891 *et seq*

Articles.

Currency Department—
Confidential reports on gazetted officers of the — in Madras and Burma to be submitted to the Auditor General through the Controller of the Currency . 32

Currency Notes—
Accountant General's sanction required to refunds of value of unclaimed — credited to Government . 409 Rule 2
Deputy Controller of the Currency required to furnish list of unclaimed — to be credited to Government . 409 Rule 2

Currency Resources and Budget—
The Controller of the Currency exercises certain powers in respect of — . . 8

Cypher Code—
Should remain with, and be used by, the Accountant General only. 86
Short Code for Currency and Accounts offices not secret 86

D

Date of birth—
Alteration in — of a subordinate in an Audit office . 72
Month and date to be taken for calculating 55 years' service when exact — of an officer is not known 283 Note

Debts—
Watch by Audit office of realisation of outstanding — due to Government 632

Documents—
— through which clearance of outstanding charges to be watched . 633

Deductions—
Posting of Register of— 493

Defalcations—
Report on — . . 159

Defects—
— in the working of an office to be reported by the relieving officer . 29

Delegation—
— under the Government of India Act of authority to the Government of India and local Governments 104
Necessity for careful scrutiny of — of Financial powers . . . 117

Articles.

Departmental Abstracts—
Departmental Classified Abstract . 461, 462
Departmental Consolidated Abstract 474-A
Deductions from payment vouchers how posted in — . 465, 463
Examination of Departmental Classified Abstract 473-A
Filing of vouchers . 474
Procedure in posting . . 463—473
Review of Consolidated Abstracts . 474-C
Transfer Entries . . . 474-D

Departmental Auditor—
Distribution of work between the — and the Sub Auditor . . 204-B
Responsibility of the — . . 204-A

Departmental Cash Accounts—
Audit of — 502
Balances of — 505
Form of the General Statement of Account in the Classified Abstract of — 503

Departmental Revenue—
Procedure in respect of collection in the Civil Department of irrigation and navigation revenue . 423 Rule 1
Submission of monthly statements of — by Accountants General to controlling authorities . . 423

Deposits—
Audit of re-payments of — . . 357
Clearance Register of — . . . 358
— of Local Funds . . . 367—369
Lapse of — of the Appellate Branch of the Calcutta High Court . 360 Rule 1
Personal — *Audit of* . . . 362, 364
Plus and minus Memorandum of — Check of . . . 362
Proof of posting of —
Monthly posting of the proof sheet, its agreement and yearly closing . . . 359
Refund of lapses of —
Check of — 361
Register of receipts of — . . 358
Scoring through columns in the Receipts Register for re-payment of — for months already passed . 356 Note
Statement of lapses of— . .
Its check in the Audit office . . 360
See also Deposits (P. W.) and Deposit works.

INDEX.

Articles.

Deposits (P. W.)—

Audit of Schedule of— for March . 621, 627
Enquiry about delay in adjustment detected in review of — . . . 620
Review and reconciliation of balances under — . . . 619
Special points requiring attention in auditing Schedule of — . . 627

Deposit Works—

Check of Part I of the Schedule of — 579
Check of Part II of the Schedule of — 582
Note of closure of account of — in the Works Audit Register . 581
Prompt verification and despatch of report of progress of expenditure on — to the administrator of the work 580

Deputy Controller of the Currency—

To furnish lists of unclaimed Currency Notes to be credited to Government . . . 409 Rule 3

Detail Books—

Check of entries in — with Statement of Disbursers' Account . 514
Exclusion from — of details of transactions relating to works of certain departments of the Central Government . . 635
Posting of monthly Divisional Accounts in the — . . . 678
Registration of details in posting monthly divisional accounts in the — 679

Detailed Countersigned Contingent Bills—

Audit of— 316
Record of audit order on— and adjustment in the Objection Book 316(d)

Disallowances 158, 220

Disbursing Officers—

Responsibility of — for watching progress of expenditure . . 202(d)

Dismissal, Discharge and Resignation—

[illegible]

Articles.

Divisional Accountant—

Administration of the establishment of — 538
Proposal for revision of pay of — to be submitted to the Auditor General . . . . 41 Rule 2
Responsibility for practical training of — 539
Review of — 's audit . . . 855
Review of memorandum from — on being relieved of divisional charge 541
Scrutiny of the — 's work in the Audit office 529, 538
Submission by Inspecting Officers of confidential reports on — to the Deputy Accountant General 861
To apply preliminary audit check to all transactions . . . 515
To check against any specific appropriations made by Divisional Officer to subordinate disbursing officers . . . 202 (C) Rule 1
To inspect sub-divisional offices . 855

Divisional Accounts—

Appropriation audit of expenditure shown in the — 668
Arrangement for audit of different classes of expenditure in the — 581
Arrears and defects in — . Accountant General's duty in case of — 540
Audit of Monthly Account . . 666—669
Check of Cash balance diminished. 669
Certificate and reports necessary in support of the — for March . 669 Rule 2
Corrections made by Audit office in the Monthly Accounts . . 671
Current Review of audit of — by—
(1) a member of the superintending staff . . . . 523—525
(2) Gazetted Officers . . 525—529
Each debit item in the Monthly Account except in case of payments in cash and receipt of cash is counterbalanced by one or more credit items . . . 667(a)
Examination of Schedules, Schedule Dockets, vouchers, etc., sent 665,675

No. 142.

Page 355, Index, Catchwords "Dismissal, Discharge and Resignation"— Rule 1

Delete the catchwords "Dismissal, Discharge and Resignation" and the detailed catchwords thereunder.

[Audit Code, Vol. I. 1st Edition (2nd Reprint), No. 142, dated the 1st June 1937.]

Rule 1

District Auditor—
His primary responsibility . . 203 204

Divisional Office . . 672

Articles.

Divisional Accounts—
No — to be omitted from the Civil Account of the month without Accountant General's approval . 530
Passing of — in audit . . 670
Post review of audit, etc . 531—537
Posting of Receipts and Disbursements in the Statement of Disbursers' Accounts . . . 678, 679
Posting of the — in the Detail Book 678, 679
Preliminary examination of Monthly — . . . 665
Result of audit of — to be intimated to the Divisional Officer in Audit note and Objection Statement . . . 670 Rule 1
Scrutiny of credit items in the Monthly Account representing sale-proceeds of stores or other property 667 (b)
Separate Statement of Disbursers' Accounts for the Works Audit section . . . . 678 Rule 2

E

Elimination of Pies—
Accounts of all funds controlled by the Government of India . Rule 1
under Rule 6—
Annexure A Chap. 20
Transactions of the Provincial Loans Fund . . . . . 420-A Note

Errors in Accounts—
— in the Monthly Account, how to be corrected . . . 671
If frequent the fact to be reported to Deputy Accountant General . 672 Rule 1
Intimation of corrections to Divisional Officer . . . 672

Establishment—
Audit office—
Is subject to Government servants' conduct rules . . 75
Audit Register of—
Arrangement in the — for audit of establishment pay bills . 291
Charges for temporary — how debited . . . . . 300 Rule 2
— of a Civil Audit office. Appointments and promotions . . 42
Incidence of the cost of — and contingent charges for acquisition of land 406
Powers of Accountants General regarding appointment and promotion of persons on the — . 42
Powers of Accountants General and Auditor General in respect of — 41, App. 3

Establishment—*contd.*
Precautions against re-employment of dismissed men . . 45
Re-employment of dismissed Government servants by concealment of antecedents is punishable by dismissal . . 45
Revision of a portion of — of an Audit office borne by Provincial Government or Local Funds . 41 Rule 1
Sanction and revision of — of a Civil Audit office . . . 41
Submission of proposals for revision of — to the Auditor General . 41
Temporary—
Note to be made in the Audit Register when — is sanctioned. 300
When charges for — to be noted in the Audit Register . 300 Rule 3
Test of qualification of clerks on first appointment . . . 43

Establishment Bills—
Audit procedure . . . 295
Amount of—objected to should be entered in the Audit Register . 295 Rule 3

Establishment Return—
Check and record of — in the Audit office . . . . 288 (b), 289
Comparison of — with previous year's establishment book . 288 (a)
List for watching receipt and disposal of annual — . . . 285

Estimates—
Excesses over — held under objection to be taken into account in ascertaining total liabilities against project estimate . . 597
Exhibition of Public Works transactions in accounts, — , reports, etc, in separate sections for Central, Provincial, Reserved, Transferred, Voted and Non-voted 653, 654
Excesses over — how treated in audit 548
Lapse of annual maintenance and repair — 648
Scrutiny of working — for a work or project 547
Technical sanction to working — of a project not yet technically sanctioned but administratively approved 598

Examination—
For promotion to Subordinate Accounts Service . . . 49
Of junior officers of the Indian Audit Department . . . 25, App. 4

INDEX.

Articles.

Exchange—
See Rate of Exchange.

Exchange Account—
Debits and credits relating to the Forest Department in the Inward— not adjusted until transactions first appear in the Forest Account 700
Details to be furnished of credits on account of Fund subscriptions 460
Transactions relating to Public Works Remittances to be included in— . . . . . 604 Rule 1, 605 Rule 1, 609—611

Expenditure—
Accountant General's responsibility for — under "23.— Audit" 87
Apportionment of — on Survey of India between "30 — Scientific Departments" and "5.—Land Revenue" 181 (3)
Audit of — . . . . . 128 *et seq.*
Audit of — after payment . . 129
Audit of — before payment . 128
Audit of — against grants . . 201 *et seq.*
Authority responsible for keeping — within the grant . . 201
Control over — under the major head "23.—Audit," and Auditor General's responsibility . 87
Control over — under the major head "23.—Audit": Submission of monthly statements to the Auditor General . . . 88
Charges in India for stores obtained from England should be treated as Indian — . . . . . 195 Rule 1
— in a Governor's province. Distribution between Reserved and Transferred explained in Accountant General's Office Manual . 176
— subject to vote of Legislature . 173
Excess or possible excess over grant under "23.—Audit" to be reported to Auditor General . 87
Incidence of — on Audit . . 192 D
Includes—
(*a*) refunds of revenue, and
(*b*) working expenses . . 174
Officer responsible for watching progress of — when several officers incur expenditure against a lump sum appropriation . 202 (d)
Procedure of audit of — which cannot be properly audited in the Accountant General's office and for which local audit is not possible . . . 206, App. 13

Articles.

Expenditure—*contd.*
Progress of—
Responsibility of disbursing or controlling officers for watching— . . . . . 202 (d)
Recovery of — to be watched through a register . . . 127
Sanctions to—
Audit of — 125
Separate provision for — in India and England 195
Terms "Voted" and "Non-voted" defined 173
To be audited at local inspections if possible 206

Extract from Contractors' Ledger . 592

Extract from Register of Refunds of Revenue 640

F

Family—
Incidence of passage money to — of European non-commissioned officers or soldiers on their death in Civil employ . . . 184 (g)

Famine Relief Fund—
Preparation and disposal of Accounts of the — 147

Fees—
Acceptance of — by Government servants of and below the rank of Senior Accountant and Divisional Accountant for private work 74
Acceptance of — by Gazetted officers of the Indian Audit Department 81

Field Works—
In charge of Public Works Department: Account and Audit procedure should be prescribed by Accountant General . . 655

Finance Department—
Report to — of measures likely to impair efficiency of the conduct of business 119

Finance Department of local Governments—
Co ordination of the Audit office with — 164

Finances of India—
Secretary of State and the Secretary of State in Council responsible for — . . . . . [illegible]

Articles.

Financial irregularities—
Maintenance of alphabetical card index of — against the names of the Government servants responsible . 735
Need not be reported to the Auditor General unless his intervention is required 734
Report of individual cases of serious — to the controlling authority . 733
Report to Superintending Engineer of important and serious — . 741 (c)

Financial Powers of—
— the Accountant General 10, App 3
— the Auditor General . 3

Financial Rules and Orders—
Accountant General should be consulted first by local Government in doubtful cases 14

Financial year—
Close —

Articles.

Foreign Service—contd.
Incidence of — contributions . 192
Incidence of leave salaries of Government servants on — .183 Rule 1
Incidence of pay and allowances of Government servants transferred to and from — . . . 182 (d)
Incidence of travelling allowances of Government servants transferred to or from — . 188
Verification of service for pension of officers on — . . 323 (1)

Foreign Service Contributions—
Adjustment of — creditable to Central Government . .192 Rule 2
djustment of — of military officers in permanent Civil and military employ . 192 Rule 4
Incidence of — 192

Forest Department—
Adjustment of transactions of the— by Book transfer is effected

No. 143.

Fines- *Page 358, Index, catchword "Fines"*—
May *Delete* the items "May be imposed on inferior establishment.....
Not 69" and "Not to be imposed on members of clerical and ministerial establish-
ments .... 69"
Ref
at [Audit Code. Vol I, 1st Edition (2nd Reprint). No 143, dated the 1st June 1937.]

Rule 1

First Schedule of payments—
Objections to items in the — to be immediately communicated to the office or treasury concerned to stop similar errors in the next month's payments . . . 208

Fixed charges (Public Works)—
Note of sanctions to — in Part II of the Works Audit Register . 559

Foreign Service—
Account of contributions of officers on — in Indian States . .295 Rule 2
Accountant General's responsibility for obtaining a declaration in cases of transfers to — out of India . . 432-B
Accountant General's responsibility for prompt recovery of — contributions . 431
Audit of — contributions . . 428
Broadsheet of — contributions; its posting 429, 430

Forest Remittances—
Audit of — 703, 704
Difference between Forest Officers' and Treasury Officers' figures should be promptly settled . 703, 704

Forest Surveys—
Apportionment of cost of — carried out by the Survey of India and of Forest Maps . . . 181 (4)

Forms—
Standardised Forms . . . 101

Fraud and Forgery
Report of serious cases of — to the Auditor General . . . 734

Fund (s) —
Transactions of the Provincial Loans— 420-A

Fund Subscriptions—
Intimation of changes in the — of Indian Civil Service and Military Officers to Treasury Officers 233 Rule 2

INDEX.

Articles.

Furniture for High Officers—
- Accounts head to which rent to be credited . . . . . 255 (a)
- Accounts of—
  - Verification of — by Accounts Officers . . . 917 to 920-A
- Function of Audit in respect of grant and account of — . . . 255 (b)
- See also Verification.
- Powers of Provincial Governments to determine the scale of articles of — and the maximum value for each residence 256
- Recoveries of rent for furniture . 254
- Rent not charged for — in residences of Heads of Provincial Governments 256
- Rules for supply of — for residences of political officers serving in Indian States . . 257
- Supply of — in the Residences of Heads of local Governments and High Officers 255
- Supply of — to residences of Heads of Provincial Governments is governed by rules prescribed by the Secretary of State . . 256

G

Gazette Notifications—
- Note of — in the Audit Register of gazetted officers 230

Gazetted Officer(s)—
- Adjustment in India of leave salary advanced to — returning from leave of India 248
- Audit of advances to — in India . 245
- Audit of pay bills of — Objects to be attained 217

[illegible]

scale of pay 232
- Junior — of less than five years service not to be entrusted with Inspection work (Public Works) 830-A Rule 1
- Leave salaries of — . . . .
  - Adjustment between Provincial Governments through Account Current . . . . 183 Note 2
- Maintenance of leave accounts of— 274
- Maintenance of scale register of — 275
- No pay can be passed to a — who has not drawn pay for the last month; exceptions . . . 228

Articles.

Gazetted Officer(s)—*contd.*
- Personal advances to — to be passed on for audit like their pay bills . . . . . 204 Rule 1
- Posting and transfer of the — of the General (or the Public Works) List 6
- Settlement of all demands against a — on receipt of intimation of his intention to take leave or to retire or of his death . . . 260
- Scale register of — how maintained 276—279
- Sterling Overseas Pay . . 244-A-244-F
- Verification of service of — for pension . . . . . 323 (f)

General Family Pension Fund—
- How subscriptions are received in treasuries and accounted for . 450

General Instructions—
- — to treasury and other officers to be incorporated in separate Manuals 168

Government Houses—
- Recovery for electric installation in — . . . . . 256 Rule 1

Government of India—
- Delegation of authority under the Government of India Act to —. 104
- Direct communication by Accountants General with — in urgent cases 7

Government of India Act—
- Delegation of authority to Government of India and local Governments under the — . . 104

Government Promissory Notes—
- Payments to Imperial Bank of India, Calcutta, on account of renewal and enfacement fees on — 411

Government Residences—
- Assessment of rent for — . . 40
- Provision of — for Government servants 40

Government Securities—
- Watch of realisation of interest on — under the management of the Accountant General . . 433

Government servant(s)—
- Adjustment of pay of a — performing different duties charges on which fall under more than one head of account . . . 182 (h)
- Adjustment of his officiating pay . 182 (a)

INDEX.

Articles.

Government servant(s)—*contd*

Adjustment of pay and allowance of a — after transfer 182 (c)
Definition of — 190 Note
Distribution of pensionary charges of — between different Governments . . 190
Distribution of travelling allowance of — between different Governments . . 189
Incidence of leave salaries of — in Foreign Service 183 Rule 1
Rules governing incidence of the cost of leave salaries of — 183
Transfer of —
to another office or Department . 10-A
See also Gazetted Officers, Establishment, Pensions, Fees

Government Servants' Conduct Rules—

Applicable to gazetted officers of the Indian Audit Department, and to members of establishment 33, 75
Auditor General exercises powers of a local Government under— 33 Rule 1
Misconduct of a subordinate gazetted officer to be promptly reported by the Accountant General to the Auditor General 34
Supply of — . . 33

Grants and appropriations—

Audit of — 123
Audit of expenditure against — 201 *et seq* 738—738
Authority responsible for keeping expenditure within — . . 201
Distribution of — . 196
Division of — into primary and secondary units of appropriation 194
— lapse on 31st March each year 648
Watch of progress of expenditure against — and warning to officers responsible . . . 201

Grants-in-aid—

Application of the rules . . 306-A
Main directions of audit . . 306-B
Audit of grant itself . . . 306-C
Audit of expenditure by grantees from grants 306-F
Procedure in the Audit office . 306-L

Grants of land and alienation of land revenue—

Audit of — to be arranged for if required by the Governor General in Council 105
Grants by local Governments are subject to audit by Accountant General 106

Articles.

Gratuities—

Note in the Audit Register of recovery to be made from re-employed persons . 784 Rule 1
Note of repayment of — on re-employment . . . 341
Quarterly examination of the Register of — and enquiries into their non-payment . . 341 Rule 1
Register for grants and audit of — 341
Voucher for payment of — to be signed by the recipient and not by the Head of the office . 341

H

Half-yearly Register of Stock . . 644, 645

Headquarters—

Absence of Accountants General from — to be intimated to the Auditor General . . 26 (a) Note
Auditor General's power to change — of gazetted officers under his control 23

Health Certificates—

To be kept in a separate file . . 238 (a) Rule 1.

Higher Audit—

Functions of — . . . 149
Recruitment of staff for — . . 150
Requirements of — should be borne in mind in conducting post review of audit . . . 215
Scrutiny of March expenditure by the — section 649
Spirit in which to be conducted . 152, 153

High Commissioner—

History of Services to reach the — by the 1st November . . 267

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund—

Recovery and adjustment of subscriptions 451, 452

History of Services—

Charge Certificates to be shown to the poster of — . . . 238
Continuance of names of ministerial servants in — even after the termination of their acting promotion to gazetted posts . . 271
Facts noted in the — . . . 268

INDEX.

Articles.

History of Services—*contd.*
Grant of Passages under the rules promulgated in the O. I. F. D. letter No. 495 C. S. R., dated 25th April 1923, to be entered in— . . . . 269, Note
—of gazetted officers transferred to Foreign Service . . . 273
How kept up to date in the Audit office 271
Information to be furnished to the new Audit Officer on transfer of an officer 272
Method of recording facts in the— 268
Note of particulars of literary works, titles, etc., in the— . 270
Officers for whom maintained . 267
To be submitted to the High Commissioner by the 1st November . 267
To be used in verifying services of gazetted officers . . 323 (e)

Hong-Kong pensions—
Audit of— . . . . 335 Rules 2 & 3

House-building Advances—
Audit of— — 414
Index Register of—to prevent a second advance for the same house 415

House-rent—
Recoveries of— 254
To be paid by political officers . 258

I

Imperial Bank of India—
Division of audit of interest payments between the Government Auditor and the— . . . 350
Payment of renewal and enfacement fees on Government Promissory Notes to—, Calcutta . . 411

Imprest—
Daily account of the Cash Department of the Pre-audit Section to close with the fixed . . 485
Imprest in Audit offices for payment in cash of pre-audit bills . 483
Monthly verification of the— . 484

Incidence of pay and allowances, travelling allowance, pensions, etc.—
See Classification.

Increment—
—certificates, how checked in Audit 297
—above efficiency bar . . 232, Note

Increment—*contd.*
Stoppage of—of any member of establishment to be noted in the fly-leaf of the Audit Register 295 Rule 1

Indian Audit Department—
Acceptance of fees for private work by officers of the— . . . 31
Attachment of pay of an officer in the General List of the—to be immediately reported to the Auditor General . . . 35
Confidential reports on gazetted officers of the— . . . 32
Constitution of— . . . 21
Junior officers—
Training and examination of— 25, App. 4
Monthly return showing pay and allowances of gazetted officers of the—to be submitted to the Auditor General . . . 244
Officers of—should submit to the Auditor General a Medical Certificate of fitness . . . 27-B
Officers of—should intimate to the Auditor General the date on which they intend to reach India 27-C
Recommendations for extension of service of officers of the— . 29
Resignation of members of All-India services serving in—must be reported to the Secretary of State 30-A
Submission of pension applications of officers of—to the Auditor General 30
Title of officers of the—to medical attendance 37

Indian Civil Service Family Pension Regulations—
Accountants General to send a monthly list of subscriptions under the—to the Accountant General, Central Revenues. . 438
Accountant General, Central Revenues' responsibility for correct recovery of and keeping account of subscriptions . . . 440
Adjustment of subscriptions . . 438
Details to be furnished in the list of subscriptions 439
Submission to India Office of quarterly statements of casualties and new subscribers . . . 441
Submission to India Office through Auditor General of half-yearly statement of receipts and charges in India under the— 442

Indian Civil Service Officers—
Officers responsible for verification of services of—for annuity . 322

INDEX.

Articles.

Indian Civil Service Provident Fund—

Deductions from bills on account of — how adjusted . . 437

Indian Civil Service (Non-European Members) Provident Fund—

Incidence of Government Contribution to the — . . 192-E

Indian Military Service Family Pension Regulations—

Recoveries of subscriptions under — and their accounting 448

Indian Military Widows' and Orphans' Fund 447

Inferior Servants—

— in Audit Offices can be punished with fines for petty carelessness 69

Pay of —, when treated as contingent charge, not to be entered in the Register of Periodical charges . . 319, Note

Inspecting Officers—

Advisory work of — . 857

Check of accounts of works maintained in the division . 848, 849

Check of initial accounts of divisional offices . . 843

Check of Cash Book of divisional office 843, 844

Check of stock account . . 843, 845

Check of measurement book . . 843, 846

Check of muster rolls . . 843, 847

Complete analysis and examination by — of accounts of one major work or two minor works singled out by the Deputy Accountant General . . . 835

Documents to be supplied to the — from the Accountant General's office 834, 835

Examination of the accounts of interest-bearing securities . . 850

Examination of all accounts records 852

Examination by — of the system of account followed in workshops 853

Examination by — of divisional Monthly Accounts with their office copies and initial accounts 854

Inspecting officer's Reports and their disposal . . . 858, 866

May analyse the accounts of any work 835

To devise and report to Accountant General remedial measures for arrears in divisional accounts 856

Articles.

Inspecting Officers—*contd.*

To see that irregularities and defects noticed at previous inspections have been remedied 858

Treatment of tour programme of — as confidential . . 833 Rule 2

Inspection (of P. W. Offices)—

Advice to Departmental officers 857

Annual Statement of offices inspected 867

Arrangement by Accountant General for — and test audit of each Public Works division at least once a year . . . 830-A

Arrears and confusion in accounts work 856

Collection by auditors of points to be seen at local — . . 516

Examination of accounts . . 843—854

Initial and other accounts to be checked at local — . . . 516

— of Sub-Divisional offices by Divisional Accountants . . 855

Junior Gazetted Officers with less than 5 years' service not to be entrusted with — work 830-A Rule 1

Local audit of certain accounts at the time of — . . . 851

Notice of — to Divisional Officer for collection of records, etc . 823

Object of — of Divisional offices . 836

Review of Divisional Accountant's audit 855

Senior Accountant allowed to conduct — in the United Provinces . . . . 832 Rule 2

Special rules for — of Public Works divisions in the United Provinces . . . 832 Rules 1 & 2.

Staff and time required for — of an ordinary Public Works division 831

Surprise visit to a Divisional or Sub divisional office . . 833 Rule 3

Test audit of Public Works divisions at headquarters and examination of accounts records of a few sub divisions each year in the offices concerned 832

Treatment of tour programme of Inspecting Officers as confidential — . . . . 833 Rule 2

See also Inspecting Officers.

Inspection (of Treasuries)—

Deviation from programme of — at the discretion of the Accountant General subject to general approval of the local Government . . . 868 Rule 1

INDEX

Articles.

Inspection (of Treasuries)—contd.

— District Treasuries by Accounts Officers 863
Intervals at which — should be conducted 863
Inspecting Officer not required to verify by count balances of cash, stamps or opium 873 Rule 1
Inspecting Officer not required to inspect banks during treasury work . . . . . 873 Rule 1
Notice of — not necessary . . . 869
Objects of — 871
Points to be seen and procedure 871—881
Reference to the Deputy Controller of the Currency for special points to be looked into at — . 870 Rule 1
Review of records of audit objections and the retrenchment register 880
Staff required for — 869
Supply to the Inspecting Officers of memo. of points to be looked into 870
Test audit of certain vouchers at— 879
Test audit of one month's pension vouchers at — . . . 879 Rule 2
Treasury — to be avoided on days on which the treasury work is known to be heavy . . . 869
Working instructions for — to be laid down by Accountant General 872
See also Inspecting Officers.

Inspection Report—

Completion of treasury — before the Inspecting Officer leaves the treasury 853
Discussion with Treasury Officer and Collector before the treasury —is signed by the Inspecting Officer 853
Disposal of — of P. W. offices by local Governments . . . 856
Disposal of the Currency portion of treasury — rests with the Deputy Controller of the Currency 857
Examination of treasury — in Treasury Audit Department before it is sent out of the Accountant General's office 855
Inspection Report on Public Works Divisions—
Division of — into report proper and test Audit Note—
Discussion with the Divisional Officer, and completion 858
Language and tone . . . 859

Inspection Report—contd.

Inspection Reports and Test Audit Notes (Public Works) to be examined by Works Audit Section and modified by the Deputy Accountant General 862
Preparation of treasury — in two parts, one containing points for the Controller of the Currency and the other containing other points 857
Selection of items from — for Appropriation Accounts and Report 865, 886
Special correspondence in respect of items in treasury—for inclusion in the Appropriation Accounts and Report 886
Submission of treasury — to the Deputy Accountant General with a note of the items possibly to be included in Appropriation Accounts and Report . . 884
Submission of — to Divisional Officer, Superintending Engineer and local Government 864
Submission of — and test audit notes on divisional offices to Deputy Accountant General by the Inspecting Officer . 860

Inter-departmental Adjustments—

Suspense slips 208-A, 208-B

Inter-divisional adjustments—

Pairing and agreement of debits and credits arising out of —in the Forest Department . 705
Pairing and agreement of debits and credits arising out of — in the Public Works Department 602

Interest—

See Rate of Interest.

Interest payments—

Audit of —. *See* Audit.
Audit of — by Public Debt Office 855
Preparation of list of — for the Public Debt Office . . . 852—854

Irrigation, Navigation, Embankment and Drainage Works—

Financial Results of —. Report to Government of India . 659—662
Form of the statement .. 659, 662

Items adjusted but awaiting clearance—

Communication to the party concerned of real objections subsequently noticed to — . . 788

Articles.

Items adjusted but awaiting clearance—*contd.*

Items adjusted provisionally (P. W. D.) 612
Nature of items to be placed under —in the Objection Book . 783
Transfer of — to Advances Recoverable and Suspense . . 789

Items awaiting response (P. W. D.) 616

J

Joining Time—
To be specially checked by Superintendent or Gazetted Officer when circumstances are special 210 (1), Note 2.

L

Land—

Acquired for Railway—
Capitalised value of abatement of land revenue to be debited to the capital accounts of the Railway concerned 406
Advances drawn by Collector, how adjusted 407
Audit of sanctions to alienation of Government — 408
Government Land—
Classification of sale-proceeds of — . . 181 (6)
Incidence of cost of — acquired and that of establishment, etc., required for such acquisition for the various departments and local Funds 406
Payments for — acquisition to be accounted for direct to authorities of the Department concerned . . . . . 406 Rule 1
Rules regarding incidence of cost of — acquired 181 (5)

Land Acquisition Charges—

Audit of—
Check of Land Award Statements and note of particulars in the Register of Land charges 586
Frequent investigation of non-receipt of vouchers . . 588
Procedure in the disposal of Land Award Statement in the Audit office . . . 587

Articles

Last-Pay Certificates—

Disposal of — received with Pension applications . . 331 (b) Rule
Full conditions and particulars of advances to be furnished in — of gazetted officers . . 24
Indian pay and allowances due to a Government servant proceeding on leave out of India or retiring from service not to be entered in — 26
Note of advances to gazetted officers returning to India in the— 24
Note of apportionment of pensionary charges in the — . . . . 325 (b
Note of deductions from pension in the — . . 331 (b) Rule
Register of — 26
Required before issue of Pension Payment Orders . . 331 (b) Rule

Law Suits—

Audit of advances for — . 412 Rule 1

Leave—

Accountant General's power to sanction — to all persons on his establishment 61
Address during — 27-A
Applications for — of all kinds from Assistant Accounts Officers to be disposed of by Heads of Civil Audit offices . . . 27 (b
Applications of Assistant Accountants General for — on average pay up to four months may be *disposed of by Heads of Civil* Audit offices . . . . . 27 (a
Check at the time of verification of service in the Audit office of correctness of — granted to non-gazetted officers not to be made . . . . . 323 (e
Date of departure of Assistant Accountants General on, and return from, — to be intimated at once to the Auditor General 27 (a) Note 1
Disposal of — applications of officers of the Indian Audit Department 26, 27
Entries to be made in the Audit Register of gazetted officers on the receipt of orders of — or transfer . . . . . 235—237

Articles.

Leave—*contd.*
Leave Procedure Rules . 263, App. 10
Reasons for refusal of — on average pay up to four months to Assistant Accountants General to be communicated to Auditor General . . 27 (a) Note 2
Report of intention of gazetted officers of the Indian Audit Department to take — to be submitted to Auditor General . 28
Settlement of all demands against a gazetted officer on receipt of intimation of his intention to take — or to retire or of his death 260
Transfer of a Government servant while on —
Date from which transfer takes effect . 192 (d) Rule 1
Leave Account—
Maintenance of — of Chaplains 274, Note
Maintenance of — of gazetted officers . 274
Leave-salary—
Adjustment in India of — advanced to gazetted officers returning from leave out of India . 248
Incidence of — of a Government servant on Foreign service 183 Rule 1
— of gazetted officers Adjustment of — between different Provincial Governments through Account Current . . 193 Note 2
Principles governing the distribution of — between different Governments are not applicable to house-rent allowance or other Compensatory allowance during leave . . . 183 Rule 3
Rate of exchange at which — advanced out of India should be converted for adjustment in India 248
Re-audit of leave salary drawn by a retiring Government servant not to be undertaken at the time of pension verification. . . . 323 (c)
Regularisation of — when a Government servant in Foreign service in India is granted leave for which he is not eligible under rule 432-A
Rules governing incidence of the cost of — of Government servants 183
Leave-Salary Certificates—
Register of — 264
Ledgers—
Check of — of Contractors and Disbursers of the Forest Department 707
Check of Contractors' Ledger (P. W. D.) 592

Articles.

Library—
Examination of books in the office — on receipt of charge . 92
Issue of books from office — 91 (1) & (4)
Revision of catalogue of the office — 96 (2)
Rules for the care of the office — 91

Lists—
Procedure of check of — or Schedules sent with treasury accounts 205

Loans—
Audit of — raised by local Government 420

Local Funds—
Incidence of cost of land acquired for— 406
Local Government's responsibility for audit of — 889

Local Government—
Definition of — . . Preface, Para. 5
Delegation of authority under the Government of India Act to — . 104
Should consult the Accountant General beforehand in doubtful cases 14

Local Governments' Borrowings—
Preparation and disposal of the *Pro forma* Accounts of the —. 148
See also Loans

Local Inspections—
Charges to be audited at — . . 206
Procedure of audit of charges which can more properly be audited at — . . . 206, App. 13

Local Rules—
Incorporation of — in Audit Manuals of Accountant General's office 167

Losses—
Reports on Defalcations and other — 159
Treatment of — . . . . . 192-F, App. 17.

M

Madras and Bombay Military Funds—
Adjustment of pensions and certain other miscellaneous charges payable out of — . . . 445

Madras Military Assistant Surgeons' Fund—
Maintenance of account of — .

Articles.

Manuals of Accountant General's office—
Purpose and upkeep of — 78, 167, 168
Supply of — to the Auditor General 78 Note, 167 Note, 168 Note

March Expenditure—
Scrutiny of — by the Higher Audit Section 649
To be carefully scrutinised in the Audit office . 648

Match Banderoles . . . 425-A

Mauritius Pensions— . .
Audit of . . 335 Rules 2 & 3

Measurement Books—
Check of — at inspections of Divisional officer . 843, 846

Medical Attendance—
Title of officers of the Indian Audit Department to — . . 37

Medical Officers—
Holding Civil appointment on consolidated pay —
Department from which difference between military and consolidated pay to be drawn . 182 (e)

Military and Medical Funds (abolished)—
Adjustment of pensions and other charges payable out of — . . 445
Receipts 443

Military officers—
Holding Civil appointment on consolidated pay —
Department from which difference between military and consolidated pay to be drawn . 182 (e)
Incidence of pay and allowances of — transferred from Military to Civil . . . . . 182 (d)
No demand certificate for — in Civil employ . . . 266
Remission of a demand against the estate of a deceased — in respect of an advance of pay granted when proceeding on leave . . 245 Rule 1

Minor Local Governments—
Definition of — . . Preface, para. 5

Mint Balance—
Verification of — . . . 899—915

Miscellaneous Advances—
(Other than Public Works) . . 412

Articles.

Miscellaneous Public Works Advances—
Points to be seen in auditing Schedule of — . . 626

Miscellaneous sanctions and Orders—
See Sanctions and orders.

Municipal Fund—
Broadsheet of — posted by different auditors, each making his own entries . . 507 Rule 1

Munsiffs, Tehsildars, etc.—
Arrangement for audit of pay of — who hold non-gazetted posts, but are transferred from district to district . . . . 293, Rule 2
Maintenance of a scale register for — . . . . . 293, Rule 3

Muster Rolls—
Check of — at local inspections . 843, 847

N

National Health Insurance Contribution—
Maintenance of accounts of — . 457

Non-commissioned officers or soldiers (European) in Civil employ—
Incidence of passage money to families of — who die while in civil employ . . . . 184 (g)
Required to buy discharge from the Army . . . . . 184 (g)

Non-Government Institutions—
Audit of Accounts of — . . 139, 140

Note Books—
Maintenance of — by auditors in the Works Audit Section . . 543

Notices—
Power of Accountant General to issue — to the public—Restrictions 17

O

Objections (General Principles)—
Audit Officers' duties in respect of clearance of — . . . 721
Audit Officers' power to waive— . 156
Cases in which money values should or should not be recorded . 725
Communication to the Auditor General of — for waiving reference to the Secretary of State. 721, Rule 1

Articles.

Objections (on other than Public Works Transactions)—*contd.*

Treatment of sums placed under — for recovery from a Government servant transferred to another district or Audit circle 773

See also Objections (General Principles).

Objections (Public Works Transactions)—

Action to be taken by Audit office in dealing with Audit — . . 741

Adjustment of — on receipt of vouchers, schedules, etc., relating to a Monthly Account before that account is received 764

Auditor's responsibility in respect of — . 753

Clearance of —

Attestation of adjustment of — by Superintendent . . 764

Note of — in the Objection Book . 763

— need not be raised to advances and advance payments duly sanctioned . . 752

Prompt intimation of — to Divisional Officers . 741 (b)

Quarterly reports to Government of India of — which require orders of the Government of India and the Secretary of State for their clearance . . 768

Record of — . . . . 741 (a)

Record of money value of — when such value was not previously recorded . . . 762 Rule 1

Record of — regarding vouchers awaited . . . 762 Rule 2

Record of — to an item the transactions of which are of a progressive character . . . 762

Record of full particulars of miscellaneous — 762

Registration of items of — . . 761

Report of delay in settling — to the Superintending Engineer and higher authorities . . 751

Review by Superintending Engineer of — Statement of each division month by month . . 741 (c)

Review of postings of — by the Superintendent . . . 762

Scrutiny and communication of— . 527, 528

Value of — to be noted in the nearest rupees 749

Watch in the Audit office over — . 751

See also Objections (General Principles)

Articles.

Objection Book (other than Public Works Transactions)—

Closing of 794

Combination of Objection Statement and — . . . 799

Form and maintenance of — 776

Note of adjustment in — after March and opening of new — . 780

Record of objections in the — before issue of Objection Statement 771

When money column of the — need not be posted . . . 777

Objection Book (Public Works Transactions)—

Annual closing of . . . 766

Exchange Accounts transactions not to be entered in the — . 758

Monthly closing of — . . . 765

Note in the — of some of the items noted in the Audit Note . . 743

Notes of overlapping objections on separate sets of pages of the — 760

Object of the — 757

— has no corresponding ledger head 756

Opening of new— . . . 766

Record of distinct classes of objection on separate pages of the — 759

Value of objection to be noted in — in the nearest rupees . . 749

Objection Statement (other than Public Works Transactions)—

Auditor's responsibility for disposal of — on return . . 772

Combination of — and Objection Book 799

Communication of audit objections to Treasury Officers through— 769

Extract may be taken from — for disposal of items requiring time for enquiry, etc . . . 772

Record of objections in the Objection Book before the issue of — 771

Sent to the Treasury Officer, etc., twice a month 770

Superintendent's memorandum book to watch issue of — . . . 771

To be returned by the Treasury Officer, etc., after a fortnight . 772

Objection Statement (Public Works Transactions)—

Distinction between — and Audit Note 739

Articles

Pay Bills—*contd.*

Audit of — of gazetted officers 240
Audit of — of Sterling Overseas Pay 244-A
— of gazetted officers
Superintendent's and Gazetted officer's duty in auditing — 241

Pay slip—
Note of number and date of the — in the Audit Register of gazetted officers 230 Rule 1
— of gazetted officers on time-scale of pay its form . 232
To be issued on change of emoluments of gazetted officers . . 230
Triplicate copy to be sent to the Divisional officer 232-A
When fresh — to be issued to officers on time-scale of pay 232

Pensions—
Adjustment of pensionary charges between Governments 325
Incidence 190-191-C
Procedure . 325
Anticipatory—
Special Audit Register for — 342 (a)
Half-yearly Examination of Register by the Accountant General . . . . 342 (b)
Apportionment of — to be noted in the Audit Register and Register of Pension Payment Orders 190 (3) Note
Arrears of — 338
Auditor's duties 349
Check of orders sanctioning — with final report submitted by the Audit office . . . 331 (b)
Examination of sanctions to — accorded by authorities without previous reference to the Audit Officer 329
Form and opening of — Audit Register 335, 339
Hong-Kong and Mauritius—
Audit of — . . . . 335 Rules 2 & 3
Host cost of — of a Government servant between two or more Governments adjusted . . 190
Incidence of —
Adjustment between different Governments of the charge of a pension sanctioned after the 31st March 1921 when its payment is transferred from, or to, India . . . 191

Articles.

Pensions—*contd.*

Incidence of — *contd.*
— of Chaplains 191-A
Division of pensionary charges of Military Officers employed partly under the Army Department and partly under a Provincial or Central Government 190 (1
Money limit up to which — in presidency towns may be paid in cash . . . . 482 Not
Mutiny — 191-B
— of Government servants employed in Coorg 190-A
— of Government servants employed in the North-West Frontier Province 190-B
Pensionary charges of Commercial Department . . . . Article 191-C
— Reports:
Note of the apportionment of the pensionary charges in the Report and the last-pay certificate . . . . . 325 (a) & (b)
Register to watch their disposal 324
To be treated as urgent in Accountant General's office . 324
Political— 343
Presidency—
Audit Register 340
~~Register of — by departments~~ . . . ~~339~~
Report on application for commutation of — 345-A
Special—
See Special Pensions.
Submission of — applications of officers of the Indian Audit Department to the Auditor General 30
Verification of services for—, by whom done—
In case of I. C. S. officers . . 322
In case of other services . . 323
Procedure 323
When claims to — to be dealt with by Accountant General . . 18 (5

Pensioners—
Death Report—
Of certain European — to local Government . . . . 344 (a
Quarterly death report of Royal Indian Navy — to the Director, Royal Indian Navy . 344 (b
Its due date . . 344 Rule 1

Articles.

Presidency Payments—*contd*

Made by cheques
How cheques are written and signed 481
Issue of duplicates of lost cheques . 491 Rule 2

Made in cash
How payments are made . 482
Imprest for cash payments 483
Verification of imprest 484

Outstanding Cheques Treatment of . . . 489 Rule 1

Option allowed in case of provincial capitals in respect of pre-audit payments 476

Paid pre-audit cheques daily comparison with the Cheque Register 489

Pre-audit of claims upon Government in Presidency towns and provincial capitals . . 475—480

Posting of Debt Head Classified Abstract 492

Submission of memorandum of daily — to the Accounts Branch 487

Submission by the Bank to the Audit office of daily schedule of pre-audit cheques paid . 488

Transfer of passed bills from one section to another in locked boxes 477-A

Transfer of schedules and vouchers to the departmental Audit section 493

Treatment of schedules and vouchers in departmental audit section 495

See also Audit

Private Work—Acceptance of fees for —

See Fees

Productivity—

Test of determining — of works constructed from loans . 143 Rules 2 & 3

Pro Formâ Accounts—
Cases where necessary . . . 144—146
Form to be determined by the Accountant General . 143
Preparation and submission of — of local Governments' Borrowing Accounts and Famine Relief Funds 147, 148
Procedure . . . 142
Special rules for Indian Posts and Telegraphs, Public Works and Railway Departments . 145

Project(s)—

Audit of sanction to expenditure on component parts of a — . 125 (v) & Rule 1.

Closing of construction estimates of 651

Articles.

Project(s)—*contd.*

Deduction from the total cost of — when a substantial part of the — is abandoned . . . 596

Necessity for subsidiary registers of receipts in case of — for which separate Revenue Accounts are maintained 684

Preliminary enquiry, survey or experiment · not part of a — 125 (v) Rule 2

Record of technical sanctions to working estimates of a — not yet technically sanctioned but administratively approved . . 598

Project Estimate(s)—

In ascertaining total liability against a — , excesses over estimates held under objection to be taken into account . . 597

Preparation of a summary of all actual charges against the project to determine if the — as a whole has been exceeded . . 600

Register of sanctions to working estimates of a project . . 594, 595

Special Rules for — . . . 594—600

Proposition Statement—

Verification of — and determination of the authority competent to sanction the proposed scale of Establishment . . . 303

Provident Fund—

Forest Officers' Provident Fund : Accounts procedure of — Annex. A to Chap. 20

Fund Accounts maintained by each Accountant General . . . 455

Procedure to be followed in cases of withdrawals from—for payment of premium on Insurance policies 456-A

Provincial Expenditure—

Division of — into "Reserved" and "Transferred" . . . 171

Provincial Government—

Definition of — . . . Preface, para. 5

Provincial Loans Fund— 420, 420-A and Appx. 6-A.

Provincial Subjects—

Central Government cannot spend money on — . . . 172 *Note* 3

Public body—

Audit of the accounts of a — to be arranged for if required by the Governor General in Council . 105

Articles.

Records—

Destruction of —

Previous approval of the Accountant General required for destruction of — in a Divisional office . . . 95, 96

— of recoverable over-payments, miscellaneous advances, loans and revenue advances . . . 542

Recoveries of overpayments—

Adjustment of —, made in cash or by short payment of an item, not chargeable to the same detailed head . . . 433

May be made from the Government servant's undrawn pay and allowances, if he is dead or has left Government service . . . 792

No adjustment necessary when— are made by short payment of an item chargeable to the same detailed head . . . 793

Travelling allowance paid in excess to a Government servant for journey to or from a Pasteur institute is recoverable by Accountant General of the province of origin . . . 791

Waving of — . . . 416 Rule

When made in a previous year are to be dealt with under special orders of the Audit office . . . 156, 790

Recruitment rules—

Responsibility of Audit for application of — . . . 262

Re-employment of Pensioners—

Auditor General can sanction — in posts under his control . . . 68

Refunds—

Audit of — . . . 409

Audit of — of value of spoilt stamps . . . 409

— of fines to be noted in the statement of fines . . . 409 Rule 2

— of Income Tax . . . 409 Rule 1

— of revenue (Public Works) . . . 409 Rule 4

Audit and adjustment of — . . . 639, 640

— of stamp duty by Civil Courts . . . 409 Rule 2

Registers—

Completion by auditors . . . 507 Rule 1

See also Audit Code Forms.

Register of Land Charges . . . 586, 587

Register of Tools and Plant . . . 646, 647

Articles.

Remittances (Non-Public Works)—

Check Register of local—

Its posting . . . 396

Check on Foreign — effected by Controller of the Currency . . . 397

Debits and credits for — from one treasury to another, how adjusted . . . 396 Rule 1

Difference between debit and credit on account of the same —, how treated in Audit . . . 401

Enquiry for adjustment of outstandings . . . 398

How — in transit from small coin depots accounted for . . . 400

Monthly agreement between the — Check Register and the Detail Book . . . 506 Notes

— to and from Small Coin Depots . . . 399

Statement of unadjusted debits and credits submitted to the Deputy Controller of the Currency . . . 402, 403

Remittances (Public Works)—

Audit of the Schedule of Debits and Credits to — . . . 398 Note

Check of transactions under I Remittances into Treasuries and II Public Works cheques . . . 601

Examination of items provisionally responded to by Divisional offices . . . 606

Heads or classes of transactions relating to Public Works . . . 612

— to Treasuries and officers in account with another Accountant General to be adjusted through Exchange Accounts . . . 604

Special points requiring attention as regards III. Other Remittances . . . 604 Rule 1

Sub-divisions of head III Other Remittances . . . 608

Transactions to be classified under III Other —, Items adjustable by Civil Officers, and Items adjustable by Public Works Officers . . . 605

Watch of adjustment of items awaiting response . . . 605

Remittance Check Register—

Maintenance of — . . . 618

Posted by different auditors, each making his own entries . . . 396

Renewal fees—

Remittance of — on Government Promissory Notes to Public Debt Office by postal money order . . . 507 Rule 1

. . . 411 Note

Articles.

Review of Audit—contd

Auditor should not know what bills are likely to be left unreviewed . 211

Condition of post — by gazetted officers and its treatment . 216, 537

Current — . . 209

Current — of Divisional Accounts by—

(1) the superintending staff . 523—525

(2) the gazetted officer . 526—529

Forest Officers' accounts . 708

Help of Assistant Superintendent in the — of gazetted officers' bills . 210 (1) Note 1

How percentages of bills to be reviewed are ascertained . 211

Percentages of different classes of bills to be examined at the current— . . 210

Points to be seen in reviewing detailed contingent bills 214 Note 4

Post — by gazetted officers — If necessary a Senior Accountant may be treated as a gazetted officer for purposes of — . 214 Note 2

Post — by gazetted officers, points to be looked to . 214, 215

Post — by whom to be conducted . 214 N. B.

Post — of Divisional accounts . 531—537

Requirements of higher Audit should be borne in mind in conducting post — . . . 215

Result of — to be reported to the Deputy Accountant General in a separate register . . 211

Review of charges of establishment drawn against a lump provincial grant. Local arrangements necessary for — . 214 Note 3

Review of objections and Objection Statements by gazetted officers 212

See also Review.

Rules—

Detailed — for determining the productivity or otherwise of a work of irrigation, navigation, etc. . . . 148 Rule 3

Exceptional treatment outside— Recommendation by administrative authorities to be sent to local Government and not to the Accountant General . . 141 Note

Procedure for amendment and interpretation of Code — . . . 141

Articles.

Rules and Orders—

Audit and scrutiny of — 112, 114—116

Officers responsible for scrutiny of — 113

See also Rules, Sanctions and Orders

S

Sanctions (and Orders)—

Administrative approval Scrutiny of — in respect of civil works of the Central Government 548

Audit check of — . . 108—122-A

Audit of — for the grant of additions to pay and other special concessions and allowances . 125-A

Audit of — to alienation of Government land 408

Audit of — to expenditure on works . . . 125

Audit of — to expenditure against closed projects . . . 125 Rule 1

Communication of — . . . 109

Detailed audit against original — to contracts in certain cases . 560

Doubts as to correctness of — issued with the concurrence of the Auditor General should be referred to the Auditor General . 108 Rule 2

Miscellaneous — to be noted in Part V of the Works Audit Register 562

Necessary for expenditure on works 544

Orders of special recoveries to be noted in Part IV of the Works Audit Register . . . 561

— affecting financial transactions. Division of — . . 111

— of authorities lower than the Government of India, to be audited by the Audit officer concerned 109

— of authorities lower than the Government of India. Procedure for communication of — . 109

— of the Secretary of State, when necessary 188

— to Contracts to be noted in Part III of the Works Audit Register 560

— to expenditure Challenge in audit . . . 125 (1) & (ii).

— to expenditure, to be noted in the Audit Register . 127, 420 Rule 1

Articles

Sanctions (and Orders)—*contd.*

— to Works; Note of — in Part I of the Works Audit Register 553, 554
— other than sanction to Works Note of — in Parts II to V of the Works Audit Register . . 558
— to fixed charges; to be noted in Part II of the Works Audit Register 559
Secret and confidential — Procedure for audit 109 Rule 3 and 109 Rule 1
Scrutiny and registration of — in respect of Public Works expenditure 551
Special Financial—
Necessity for — in certain cases . 549, 556
Technical sanction—
Record of — to detailed estimates for sub-works of a project not yet technically sanctioned but administratively approved 593
Required for audit . . 545
Scrutiny of— . . . 545
Their acceptance in audit . . 126
See also Orders, Rules, Rules and Orders .

Sanitary Engineer's fees—

How to be adjusted in the Audit office . . . . . 426(c)
Old outstanding items to be reported to local Government . 426(e)
Rules regarding recoveries of— from Municipalities and others . 426

Scale Audit Register—

Accountants General are to supply necessary information to the officer responsible for maintaining — 279
Form, and how maintained . . 275—279
— of chaplains Maintained by Accountants General, Central Revenues, Madras and Bombay . 279
— of certain special services, maintained by the Accountant General, Central Revenues 279

Schedule(s)—

Note of particulars of vouchers, or — in the Audit Register . 206
Procedure of check of lists or — sent with the treasury accounts . 205

Schedule dockets—

Audit of — 567, 576
Audit of — for Percentage Recoveries 577

Schedule of Debits to Stock . . 623

Articles.

Schedule of Debits and Credits to Miscellaneous Heads of Account . . . . 641—643

Schedule of Debits and Credits to Remittances . . 601—616

Schedule of Deposits . . 627

Schedule of Deposit Works . . 579

Schedule of General Provident Fund Deductions—
Check of rate of pay by the Audit Sections . . . . 204 Rule 4

Schedule of Miscellaneous P. W. Advances . . . 661 (e), 626

Schedule of Purchases . . 625

Schedule of Rents of Buildings and Lands . . 561 (b) and (d), 635

Schedule of Settlement with Treasuries 607

Schedule of Takavi works . . 583, 628

Schedule of Works Expenditure . 507

Scheme—

Cannot be sanctioned if a part of it requires higher sanction . 125 (vi)
Preliminary enquiry, survey or experiments, not part of a — 125 (v) Rule 2

Scholarships—

Form of the Audit Register of — . 293 Rule 1

Secret Documents—

Acceptance of certificates in lieu of — . . 109 Rule 1, 131 Rule 1

Secretary of State—

When sanction of the — is necessary 166

Secretary of State's bills—

Lapsing of — . . . . . 391 Rule 1

Securities—

Examination of accounts of interest-bearing — at local inspections 850

Service—

Extension of — of non-gazetted and ministerial Government servants 290
Submission of recommendation for extension of — of Indian Audit Department officers . 283

Service Payments for Recovery—

Nature of items to be placed under the head — in the Objection Book 784

Articles.

Service Registers—

To be maintained in the Audit office for personally audited non-gazetted officers not included in the *History of Services* . . . . . 287 Note.

Short payment—

Intimation of — to Government servants 775

Small Coin Depots—

Audit of the accounts of — and preparation of a general Classified Abstract therefrom 506
Remittances in transit from — how accounted for . . . 506 Note
Remittances to and from —, their classification . . . 402—403

Soldiers—

Incidence of Military pay and allowances of — temporarily employed in the Civil, Police or Railway Department . 182 (f)
— in Civil employ, required to buy discharge from the Army . 184 (g)

Special charges—

Audit of — 405

Special pay—

Grant of — to typist employed as shorthand writer in an Audit office 65
Grant of — from a separate grant for increased work and responsibility 64
Necessity for Auditor General's sanction to attach — to a particular post permanently 64 Rule 2
When admissible . . . 64 Rule 1

Special Pensions—

Certificate required for payment of — . . . 332 (e)
Date of intimation of — to be noted in the Register of — . 332 (b)
Incidence of — . . . 190 (c)
Register of — 332

Special recoveries (Public Works)—

Orders of — to be noted in Part IV of the Works Audit Register 561
Register and Broadsheet of — . 434
Separate register and broadsheet where rate of recoveries frequently changes . . . 435
Submission of Register and Broadsheet to Gazetted Officer for scrutiny 438

A

Specimen signature—

— of gazetted officers in an audit office empowered to issue authorities for payment to be supplied to other Audit offices and treasuries . . . 79.
Duty of the relieved officer to send to Audit office — of the relieving officer where pre-audit is in force 4
— of drawing officers required for pre-audit of bills . . .

Stamps—

Audit of discount on — . .
Audit of refunds of value of spoilt — 40
Audit of sale proceeds of — and value of stock of — .
Examination and Audit of the account of — forms . . .
Plus and *minus* memo of spoilt — in Bengal . . 40
Refund of Stamp duty by Civil Courts 40

Statements—

Examination of — . . .
Larger paper than foolscap not to be used unless absolutely necessary . .
Order of arrangement of different Governments in — . .
Preparation of — . . .
Preparation and submission of annual — relating to Public Works . . . .
See also Audit Code Forms.

Statement of Disbursers' Accounts—

Completion of the — in the Book Department . . .
Figures from Exchange Account Abstract to be posted in — .
Figures from Transfer Abstract to be posted in the — . . . 5
Local Remittances in transit to be posted in the — . . .
Order in which posted — . .
Posting in the — of receipts and disbursements as per Divisional accounts . . . .
Posting of the — . . . 5
Purpose served by — . . .
Separate — for the Works Audit Section 6

Stock—

Audit of Schedule of Debits to —, and posting in the Works Audit Register 1

Articles

cck—*contd*

Audit of — Account 624
Audit of Yalf yearly Register of— 644, 545
Certificate of stock taking in the Half-yearly Register of— . . 644 (5)
Check of "Issue Rates" in the Half-yearly Register of — 644(3)&(6)
See also Stock Accounts, Stores.

ock Accounts—

Audit of — 585
Check of — maintained in Public Works divisions, by Inspecting Officers 845
See also Stock, Stores.

opping of payment—

By Accountant General . . 18 (6)

ores—

Audit of — 138
Audit of accounts of — in the possession of an officer or a department of Government to be arranged for if required by the Governor General in Council . 105

b-Divisional Offices—

Inspection of — by Divisional Accountant 855

bordinate Accounts Service—

Accountant General may limit pay of a person first appointed to — 54
Auditor General's orders necessary in cases of appointments and promotions to — which are not in accordance with rules . 53
Claims of passed clerks to appointment to the — . . . 51
Claims for promotion to — . . 47 Note 1, 50-B.
Designation of members of the —. 47
Eligibility for holding charge of a Works Audit Section . .517 Rule 2
Eligibility for promotion to — of clerks who have passed the old examination 55
Eligibility for promotion to the — of Public Works Accountants borne on the All-India list 57
Examination . . . App. 4
Failure to pass the — examination within the time limit entails removal from service . 50 (3) (a)
Its branches 47

Articles.

Subordinate Accounts Service—*contd.*

Liability of members of — for transfer to the Auditor General's office . . . . . 47 Note 2
Maintenance of separate lists by Accountant General to regulate promotion on the old cadre of — 56
Monthly Statement of Casualties of P. W. Accountants of the All-India List to the Auditor General . . . . . 57 Rule 2
Option of coming on the amalgamated cadre of the — . . 58
Pay of — men to be drawn in bills separate from those of the clerical staff 59
Promotion of Divisional Accountants to the All-India cadre of Public Works Accountants . 57
Punishment for refusal of transfer to Auditor General's office . 47 Note 2
Recruitment of men to the — . 48
Rules for determining seniority of passed men for promotion to the — 52
Rules for the appointment of apprentices to the — . . . 50
Time allowed to probationers and apprentices for passing the — examination . . 49 (8), 50 (3)
Training of — passed clerks in Public Works Accounts . . 52-A
Travelling allowance may be allowed to — clerks sent for training in Public Works Accounts 52-A

Summaries—

Treasury Audit — 684
Works Audit — . . . . . 681—683

Superior Service (India) Family Pensions Fund—

Accountants General to send a monthly list of subscriptions recovered — to the Accountant General, Central Revenues . 442-B
Accountant General, Central Revenues' responsibility for correct recovery of and accounting for subscriptions 442-A
Adjustment of subscriptions . 442-B and 442-E
Reasons to be furnished for non-recovery of or variation in the amount of subscription . . 442-C
Submission to the India Office of quarterly statement of casualties, etc. 442-A
Submission to India Office of half-yearly statements of Receipts and Charges of the Fund . . 442-A

Articles.

Superior Services (India) Family Pension Fund—*contd.*
Telegraph advice to India Office *of the annual figures* . 442-E

Supplementary Divisional Accounts—
Audit of — 563, 677
No actual transactions of stock permissible in — . 677
No cash transactions permissible in — 677

Survey of India—
Apportionment of cost of —
(1) *Forest survey carried out by the* — 181 (4)
(2) Forest *maps supplied by*— . 181 (4)
Apportionment of expenditure on — between "30 Scientific Departments" and "5 Land Revenue" . 181 (3)

Suspense Account—
Balances of each of the — subordinate to the minor head "*Suspense*" *should be worked out* 621-A
Broadsheet of — posted by different auditors, each making his own entries . . . . . 507 Rule 1
Enquiry about delay in adjustment detected in Review of— . 620
Items to be placed in the column — of the Objection Book . . 781
Maintenance in sufficient detail to watch clearance of each distinct item independently 616
Maintenance of Stock — . 618
Review and reconciliation of balance of each — . . 619
Special *permission of the gazetted* officer for placing items under — 781

T

Takavi Works—
Audit of expenditure on — . 583, 584

Takavi Works Advances—
Audit of Schedule of — *for* March 621
Enquiry about delay in adjustment detected in review . 620
Review and reconciliation of balances under the head — 619

Telegrams—
To be sent with discretion and *sparingly* 90

Test Audit—
— of Accounts of one month by Public Works Inspecting Officer *check conducted in*— . 837—842

Test Audit—*contd*
— *of certain vouchers at Treasury* inspection . . . 879 Rule 2

Test Audit Note—
Examination and disposal . 862, 863

Time-Scale of pay—
Audit of establishments on — 299, App. 11
Audit of gazetted officers on — 221, 232

Tokens—
Brass — to be issued for bills presented for pre-audit . 477 Rule 1
Their utility, and daily and monthly verification . . 477 Rule 1

Tools and plant—
Audit of the Account of Issues of — 589, 590
Audit of the Account of Receipts of 591
Certificate of taking of stock of— in the Register of — . . . 646 (5)
Check of the Register of — . . 646, 647
Intimation to the Audit office of *transfer of any* — *to another* division free of cost . . 590

Training—
Non-gazetted Government servants — to undergo a course of — or instruction . . . 63-A

Transfer—
Change in accounts classification of revenue and expenditure on Public Works on their — to administrative control of other departments 652
Entries to be made in the Audit Register of gazetted officers on receipt of orders of — . 235—237
Rules relating to — of service of a Government *servant from* one office to another . . . 10-A
— *of Government servants* while on leave: Date from which it takes effect 182 (d) Rule 1
Treatment of objections *re* amounts recoverable from a Government servant transferred from the district 773
See also Transfer of Charge

Transfer Entries—
Abstract of — for posting Statement *of* Disbursers' Account 512
Annual — 656
Posting of — in combined Transfer Ledger and Abstract . . 474-D
— pertaining to the accounts of a year are allowed for some months after the close of the official year . . . . . 197 Rule 1

INDEX.

Articles.

Transfer of Charge—
Notes to be made in the Audit Register when — takes one or more days . . . 238 Rule 1
Specimen signature of the relieving gazetted officer to be furnished to the Audit office, where pre-audit is in force . . . 238 Rule 2

Transfers between Public Works Officers—
Auditors' duties in respect of— . 602, 603
Auditors' duties in respect of items which cannot be paired 603
Broadsheet of — 687
Clearance of outstanding items relating to — at the close of the year 688
Pairing of entries in schedules . 602
Record in the broadsheet of a memo. of reconciliation with the ledger balance . . . 687

Travelling allowance—
Distribution of — of a Government servant between different Governments . . . 189
Form of the Audit Register of — and details to be recorded therein 304
Incidence of — of a Government servant transferred from one department to another . . 185
Incidence of — of a Government servant proceeding to join an office 186
Incidence of — of a Government servant called away from duty to give evidence . . . 187
Incidence of — of a Government servant transferred to or from Foreign service . . . 188
Incidence of — of officers of various departments . . . 184
Incidence of — of a Medical Officer attending on a Government servant entitled to such attendance . . . . 184 Rule 1
Progress of expenditure on — to be watched in audit for appropriation check 306
Scrutiny of — bills 305
Special — to be noted in the ordinary audit register also . 313, Note 1
See also Recoveries of Overpayments.

Treasuries—
Annual review of the working of — 800
Inspection of — by Accounts —Officers 853
Intervals at which inspection of —should be conducted . . 86

Articles.

Treasuries—*contd.*
Reference to the Deputy Controller of the Currency for special points to be looked into at inspection of — . . . 870 Rule 1
See also Inspection of Treasuries.

Treasury Accounts—
Procedure of audit of — . . . 206—208
Procedure of audit of schedules sent with 205

Treasury Audit Department—
Constitution of — 203

Treasury Audit Summaries of Public Works Transactions—
Necessity for — 684

U

Uncovenanted Service Family Pension Fund—Bengal—
Responsibility for correct deduction of subscriptions; the Accountant General's duties; the form of the account and the mode of adjustment 448

Unemployment Insurance Contributions—
Maintenance of accounts of— . 458

V

Verification—
Balances of Small Coin Depots . 896
Cancelled currency notes . 897—898-D
Currency Balances . . . 891—894
Furniture in Residences of High Officials . . . . . 917—920
Mint Balances . . . . 899—915
Service for pension . . . 322, 323

Vouchers—
Accountant General's power to increase in special cases the prescribed percentages for current review of vouchers. . 211
Arrangement of — for posting in the Presidency Classified Abstract 492
Arrangements of — for pos Classified Abstract . . .
Audit of — (Public Works) . .

Audit of — s procede posting in the . . .

Articles.

Vouchers—*contd*
Audit to see that there is sufficient — and sufficient authority for each payment . 404
Deductions from payment, how posted 465—468
Detailed audit of — Points to see 131
Details of adjustment to be recorded on the — by the auditor . 207
Examination of — and other documents not sent with the Divisional accounts but received afterwards . 678
Filing of — received with Treasury Accounts . 213-C, 474
Forest Department vouchers 693
Gross amounts of — to be posted in Departmental Classified Abstract . . 484
Note of the words "Audited" and "Computed" on— . 673
Note of objections on— . 674
Note of particulars of — or schedules in the Audit Register . 207
Percentages of different classes of — to be checked in audit 135, 210, 211
Receipt of pre-audited — by the Accounts Branch . . 491
Record of — selected for percentage audit in a separate register 136
Selection of — for percentage audit 136
Steps to be taken in case — are habitually submitted late . 675 Rule 1
Use of perforating or endorsing stamps . . . 673 Rule 1
Vouchers for payments for land . 575
Vouchers should be taken to include sub-vouchers . 131, Note
Wanting list of — and other documents to be included in the Objection Book and Audit Note 675

W

Works—
Rate of interest to be taken into account for determining productivity of— . . . 148 Rule 2
Test for productive — for purposes of canons of financial propriety . . . . 148 Rule 1
— of irrigation, navigation, etc —
Detailed rules for determining productivity or otherwise of— . . . . 148 Rule 3

Works Accounts—
Annual Certificates of — Balances . . . 593
Check of — at local inspections 648, 849

Workshop Accounts—
Examination of the system of — at local inspections . . 853

Articles.

Works Audit Department—
Audit of Public Works Divisional accounts by — . 515, 516, 519—521
Current review and completion of audit . 522, 524
Division of — 517
Post Review of Audit . 531—537
Responsibility of auditors in the — . 517, 518, 543
Responsibility of — for Appropriation audit . . 522
Selection of auditors in the — . 517
Supervision of Divisional Accountants by — . 538—541

Works Audit Register—
Check of postings in the — . 565
Currency of — . 563, 564
Form . 552
Grouping of all working estimates of expenditure on the same project under each detailed head of account in the — . . 557
How posted . 520, 521
Note of closure of account of Deposit Works in the — . 581
Note of sanctions and orders in Parts II to V of the — . 558
Note of sanctions to works in Part I of the — . . 553, 554
Opening of new — . . . 583
Part I of the — should show progress of expenditure on each work or group of works for which there is a separate appropriation 556
Sanctions to fixed charges to be noted in Part II of the — . 559

Works Audit Summaries—
Form of — to be prescribed by the Accountant General . . . 683
Necessity for — and when and how they are to be prepared 679, 681, 682

Works Expenditure on closed Projects . . . . 125 Rule 1

Works transactions for certain Departments of Central Government—
Details of — excluded from Detail Book . . . 685
Details of — recorded in the Works Audit Register . . . 685
Preparation of suitable summaries of — 685

Working Estimates—
Grouping of — of, and expenditure on, the same project under each detailed head of account in the Works Audit Register . . 557
Record of sanctions to — in the Register of Sanctions . . 595

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
25	187.		45	p 327		115	art. 67.	20.5-37.
			46	p 214		116	" 310	"
26	183-A		47.	p-117		117	" 50	"
27	4		48	p-258		118	" 257	"
28	350		49	p-258		119	" 85	"
29	357		50	p-358	18-2-36	120	" 186	"
30	18		51	p.314-15		121	" 795	"
31	411		52	p.196		122	" 797	"
32	475		53	p.30		123	" 184	"
33	496		54	p.10		124	" 524	"
34	500		55	p 24		125	" 571	"
35	Cancel		56	P. 20		126	" 560	"
	Title page		57.	P.83		127	" 192-C	"
	p 16		66 & 68		14-VIII-36	128	P. 356	"
	Code.		696 & 105		29-VIII-36	129	art. 345	"
36	24					140-146 & 147	—	posted
37	43					148	posted	16-2-38
38	P.309.							
39	191-C							
40	204-A							
41	P. 78							
	cancel							
	183-A							
42	p. 324	18-2-36						
43	p.324							
44	p 325							

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

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Serial number of correction.	Rule affected.	Date of posting	Serial number of correction	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

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Note of Posting of Corrections—concld.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected	Date of posting.